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—

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PREFACE

THIS volume of the Financial Handbook is divided into two parts.

Part I is intended for officers of all departments including the Public Works and Forest departments. Part II describes the procedure to be observed in treasuries in respect of transactions with the public and with departments of Government, whether civil, military, railways, posts and telegraphs, etc.

Any errors, inaccuracies or omissions which may be noticed in this book should be communicated to the Finance Secretary to Government.

The rules have effect from December 1, 1925.

E. A. H. BLUNT,
*Secretary to Government,
Finance Department.*

ALLAHABAD
July 27, 1925.

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PART II
Treasury Procedure

CHAPTER XIX.

GENERAL PROCEDURE OF TREASURIES.

Division of departments.

401. The treasury is in general charge of the C. A. C. 280 district officer, who may entrust the immediate executive charge to a "treasury officer" subordinate to him, but he cannot divest himself of administrative charge. The treasury is divided into two departments—that of the accounts under the charge of an accountant, and that of the cash, stamps and opium (if any) under the charge of the treasurer. See also Treasury Orders 4 and 5(a)

Charge of Treasuries.

402. No covenanted civil servant should be placed in charge of a district treasury, except for the purpose of training as provided in paragraph 407(ii) or as a strictly temporary measure, pending the arrival of a deputy collector appointed to the post.

403. The charge of district treasuries should be entrusted to deputy collectors, but may be combined with such definite charge of magisterial, revenue, municipal or other work as may not be incompatible with the efficient performance of the primary duty of treasury administration. Frequent changes of treasury officers is undesirable and should be avoided as far as possible.

404. The deputy collectors entrusted with the charge of treasuries should be, as far as possible, persons selected from among the whole body of deputy collectors for acquaintance with or aptitude for accounts which they may have evinced, and though rising in the general graded list of deputy collectors, they should ordinarily be employed on treasury duty at one station or another, and thus gradually become the trained and experienced agency which is desired.

405. Government servants in charge of treasuries should not be in any inferior position, as regards prospects of promotion, to others in the graded list who may be differently employed, and efficiency in treasury management should not be overlooked.

406. Except as provided in the following rule, no deputy collector should remain in charge of a district or sub-treasury unless he has passed the departmental examination according to the higher standard, and has also been not less than three years in the service of Government. But if in a temporary emergency the appointment of a junior government servant to the charge of a treasury becomes necessary, the fact should be reported to the Principal Auditor with the reasons for the appointment of the particular government servant.

407. In order to ensure a better acquaintance with the system of treasury accounts and of the revenue accounts—

- (i) an examination in treasury and local fund accounts and in departmental revenue accounts shall form a part of the test obligatory on all deputy collectors or other government servants at the departmental examinations according to both the lower and higher standards. The scope of the questions at the former will necessarily be somewhat elementary, but at the latter the candidate should be required to exhibit a satisfactory general acquaintance with the whole system of accounts as prevailing in these provinces. A paper of questions on treasury and local fund accounts, set by the Principal Auditor, should form a part of the examination under each standard.
- (ii) every “covenanted” officer or deputy collector shall, until he has passed the higher departmental examination, be placed, for purposes of training, in charge of a district

treasury, under the general supervision of the deputy collector ordinarily in charge, or some other competent government servant on the spot, for a period not less than six weeks or more than two months in each year. A certificate from the collector that the government servant in training has, under these provisions, duly attended to and satisfactorily discharged the duties of treasury officer shall be indispensable to the examinee being declared to have passed any departmental examination.

408. District officers are not to consider that by virtue of the foregoing arrangements for the immediate charge of treasuries their own responsibility is in any sense diminished.

Responsibility of District and Treasury Officers •

409. Detailed rules regulating the duties and responsibilities of district and treasury officers will be found in the manuals of the Principal Auditor.

410. The Principal Auditor directs his communications regarding treasury work either to the district officer or to the treasury officer. As the officer in general charge of the treasury, the district officer is responsible for the security of the cash balance with the stamps and opium, the immediate detection of any irregular practice on the part of the subordinates, the correctness of the returns and the punctuality of their submission and implicit obedience of the treasury officer to the instructions issued from the audit office. C. A. C 261

411. District officers should remember that, when an irregularity of any kind is brought to their notice by the Principal Auditor, nothing but a report on their own knowledge, after personal investigation, can be considered satisfactory. It is not enough for them to pass on the explanation of a subordinate; reports prepared in this manner have more than once, by lulling suspicion, led to greater irregularity afterwards. C. A. C 262.

C. A. C. 263.

412. Detailed rules for dealing with treasure, both specie and currency notes, are laid down in the Resource Manual issued by the Controller of the Currency. Those rules should be strictly followed, and no departure can be allowed without the previous sanction of the local government in the Finance department.

C. A. C. 263.

413. (a) A remittance of treasure, as soon as it is despatched from or paid out of a treasury, should be charged off in the cash book (paragraph 444), the words "Local cash remittance" or "Foreign cash remittances" being the first words of the entry. This rule does not apply to currency remittances (i.e., remittances from a currency office or from another currency chest)

(b) Similarly; immediately on the arrival of a remittance credit for the whole invoiced amount should be given in the cash book, the same heading being employed; the place whence the remittance is received also being noted therein.

Custody of private funds in the treasury

414. Private money, boxes or other articles belonging to government servants, private individuals, non-Government bodies or institutions shall not be accepted for custody nor kept in Government treasuries except in cases in which permission may have been specially given by the rules in paragraphs 35 to 40 or by an order under those rules. Officers inspecting treasuries should give this matter special attention and bring to notice any infringement of this rule.

Treasurer's department.

C. A. C. 264.

415. The treasurer should maintain a simple cash book (without subordinate registers) in which each receipt and payment is posted at the time of making it. The treasurer will sign and immediately return to the accountant (after the necessary entry in his accounts) all receipts for money received. He will stamp all payment vouchers "Paid" and retain them for delivery to the accounts department when the books are compared.

416. When stamps or opium have been sold, the total sales should be entered before the cash book is closed, and a memorandum should be prepared and forwarded to the accountant, so that the necessary entry may be made in the accounts. C. A. C. 265.

Receipt of money.

417. The memorandum with which money is presented to be paid in will be handed first to the accountant who, if it is in order in all respects, will sign it. Next, the person making the payment will present it with the cash to the treasurer, who will count and test the money, enter the amount in his own book, and sign the slip, which will again be taken to the accountant for entry in his cash book and for the preparation of a formal receipt for his own or the treasury officer's signature. Such a receipt only will be a proper acquittance. If the memorandum is in duplicate, one copy may be made use of for the receipt given by the treasury. • C. A. C. 266

NOTE 1.—If a cheque on a bank is accepted in payment of Government dues under the rules, the receipt for the actual cheque only should be given but the formal receipt for payment should not be issued until the cheque has been cleared.

NOTE 2.—Remittances made into treasuries by railways on last working day of a financial year should, on the authority of the railway chalang, be brought into the treasury accounts for the day on which they are received even though they remained unshroffed. When, however, they are subsequently shroffed any excesses or deficiencies which may come to light between the shroffed amounts and the sums previously brought into accounts should be adjusted with the Railway department in the treasury accounts for April, the deficiency in the manner prescribed in paragraph 138(a) of the Resource Manual and the excess, unless refunded to the accompanying potdar, by credit in the treasury account as an item of railway receipt. When a refund is made to a potdar, the treasury should send a separate intimation of the amount to the railway officer who made the remittance.

418. Receipts for sums less than Rs. 500 do not require the treasury officer's signature. All receipts will, however, be signed by the accountant, and as those for sums received by transfer in account will not be signed by the treasurer, the district officer will, by an office order, designate the person who shall attach the second signature in the case of sums under Rs. 500. C. A. C. 266.

419. The Public Works and some other departments send a remittance book with their payments to the treasury, and in it the treasury receipts should be given. The usual memorandum (or chalan) is required. C. A. C. 266

in addition to the remittance book, for use in the treasury

C. A. C. 266 **420.** When slips in duplicate are tendered with cash the accountant may initial both and receiving both back signed from the treasurer may complete his signature on one and return it as a receipt to the person who makes the payment, first obtaining, in the case of sums of Rs. 500 and upwards, the signature of the treasury officer.

C. A. C. 266 **421.** Cash should not be received from officers of Government for supplies of service stamps, which should be made only under paragraph 166. Nor should any receipts be granted for such supplies except when payment is made therefor by a cheque drawn by an officer of the indenting department. A receipt should, however, be issued when service stamps are sold for cash to the public under the rules in the Stamp Manual. Whenever a receipt is granted it should be on a printed form filled up by the clerks of the treasury and should always be signed by the treasury officer, whatever the amount may be. The sale of service stamps to officers of local funds or to Government officers in capacities connected with such funds is prohibited, *vide* paragraph 366

C. A. C. 266. **422.** The Military department has a printed form of requisition for postage stamps.

The treasury officer should return this form duly signed. No separate receipt need be granted to the indenting officer.

C. A. C. 266. **423.** The Public Works department has also a special printed form of indent for service postage stamps for use when the value of stamps is paid by cheque. This form should be recorded in the treasury and not signed by the treasury officer as a receipt.

424. (Deleted).

C. A. C. 266. **425.** When money has been paid into a treasury, the treasury officer should not sign a duplicate memorandum, or a copy thereof, on the allegation that the original has been lost (*vide* also paragraph 75).

C. A. C. 266. **426.** In places where the treasury banks with a branch of the Imperial Bank of India the memorandum

must, except when otherwise provided, be presented to the treasury officer, who will enface it with an order to the bank to receive the money and to grant a receipt. Memoranda for sums less than Rs. 500 may, however, be enfaced by the treasury accountant. The memoranda presented at a sub-treasury are invariably required to be enfaced by the sub-treasury officer. For the acceptance at such branches of cheques in payment of Government dues *see* paragraph 25

427. A special form of chalan has been prescribed C. A. C. 266. for the payment of income-tax into treasuries. The portion of the chalan which is marked "Original (to be returned to the income-tax officer)" should be sent to the income-tax officer concerned

Payment of money

428. The bill or other voucher presented as a C. A. C. 267 claim for money will be received and examined by the accountant and then laid before the treasury officer, who, if the claim be admissible, the authority good, the signature true and in order, and the receipt a legal quittance, will sign the order for payment at foot of the voucher, taking care to adopt the precautions prescribed in paragraph 47(c). Care should be taken that all bills and vouchers passed for payment are paid on the same day, and that no payment is made except under the written order of the treasury officer. If the payee fails to appear to take payment on the day the bill is presented, the payment order should be cancelled and necessary changes made in the accounts

1. The procedure to be followed by treasury officers in dealing with demands not provided for by rule is laid down in paragraph 42

429. A register should be kept in each treasury C. A. C. 267 showing the names of all gazetted government servants drawing their pay from that treasury, and as each pay-slip is received from the Principal Auditor the amount of pay and allowances which it sanctions should be entered against the name of the Government servant concerned. As each pay bill is presented for payment, reference to this register should be made to see that the sanctioned rate is not exceeded.

C. A. C. 267.

430. The treasury officer should take special care to see that receipt stamps are so defaced that they cannot be used again, and offer no temptation to the abstraction of vouchers for the sake of the stamps upon them. Several cases of the loss of vouchers have occurred owing to the neglect of this precaution

C. A. C. 267

431. No payment is to be made without the orders of the Principal Auditor to a gazetted government servant transferred from another province or from another department or on return from leave out of India. *See treasury orders 21 and 22.*

NOTE 1 All treasury officers will be supplied with a copy of the specimen signatures of the different gazetted officers of the Audit department who are authorized to sign payment orders on bills and vouchers or to issue letters of authority for payments to be made at treasuries. Before a treasury officer pays a bill on the authority of an order purporting to have been issued from the Audit Office, he should certify the signature on the order by comparison with the specimen signature of the signing officer.

2 The Accountant General, Central Revenues, may, with the concurrence of another Accountant General, issue payment orders direct on selected treasuries outside his jurisdiction. The procedure prescribed in note 1 will be applicable in this case also.

C. A. C. 268.

432. The treasury officer has to satisfy not only himself, but also the audit department, that the claim is valid; and has further to prove that the payee has actually received the sum charged. Careful attention must therefore be given to the rules regarding the completion of vouchers, referred to in paragraph 47. The treasury officer must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

1 Careful attention should be paid to the provisions of paragraphs 44, 45 and 48.

2. When bills presented for payment contain obvious arithmetical mistakes or trifling mistakes which can easily be corrected, a treasury or sub-treasury officer should not return such bills, but should correct them (*see treasury order 24*) and pay the corrected amount of the bills. Similarly, where bills contain doubtful items, which can easily be eliminated the treasury or sub-treasury officer should disallow the doubtful items and pay the remainder of the bill. In all cases the corrections made and the reasons therefor should be intimated to the presenter of the bill and, if necessary, to the Principal Auditor (or the treasury officer in the case of payments made at a sub-treasury)

C. A. C. 269.

433. After the voucher has been completely entered in the accounts and the order to pay signed by the treasury officer, it should be passed on, together with

the payee, to the treasurer's department, when the treasurer will make the payment, punch the stamp, stamp the voucher "Paid," and retain it for delivery to the accounts department when the books are compared.

434. The treasurer will enter the payment in his account which is a cash book (without subordinate registers) in which each transaction is posted as it occurs. C. A. C. 269.

1. When a payment is made "by transfer," that is by entry of the amount in the accounts as received under some head of receipt, no payment of cash takes place and the item will not find a place in the treasurer's cash book, nor should the voucher be stamped "Paid" by him.

N.B.—Cheques received in payment of value of service stamps should, however, be entered in the treasurer's cash book on both sides.

2 When a payment is to be made by transfer to a head of revenue or receipt for which a register is maintained (say, for example, Land Revenue), the payment order should indicate the major and detailed heads affected, and should run—*"Pay R by transfer to credit of Land Revenue, Fixed collections"*

3 When the entries in the accounts are complete, the voucher should be stamped by the accountant "Paid by transfer"

435. Under treasury order 2 the term "treasury" C. A. C. 270. includes a sub-treasury. The procedure in regard to the receipt, custody and payment of money at district treasuries is therefore generally applicable to sub-treasuries also, save that, with the exception of certain bills of gazetted government servants of the Public Works department and with certain other local exceptions enumerated in the manual of the Principal Auditor, no bill may be paid at a sub-treasury without being first submitted to, and payment directed by, the district treasury officer. (See paragraph 45 and rules 2 and 3 under it.)

All receipts for money paid in at a sub-treasury should be signed by the sub-treasury officer as the rule in paragraph 31 authorizing the accountant and the treasurer to sign receipts for sums less than Rs. 500 is not applicable to sub-treasuries.

NOTE 1.—Where sub-treasuries have been permitted to cash certain classes of bills without reference to the district treasury officer, the payment of such bills should not, except under special arrangements and on particular occasions, be allowed at the district treasury also.

NOTE 2.—Service postage stamps may be issued direct from sub-treasuries on the presentation of the bills without the bills being first passed by the district treasury officer. See paragraphs 166 and 628.

C. A. C. 271.

436. Government servants of certain departments are authorized to obtain funds from sub-treasuries by means of cheques. Any extension of the system will require the sanction of the district officer, which sanction will be subject to the vote of the Deputy Controller of the Currency if that officer is of opinion that it will cause extra expense, direct or indirect, by the locking up of funds in sub-treasuries, or any radical change in the character of these offices which are collecting depots and not disbursing treasuries.

Cheques and Letters of Credit.

C. A. C. 273.

437. Cheque books for use on treasuries and the Imperial Bank of India, head office or branch, are obtained by certain drawing officers from the district treasury concerned, *vide* paragraph 54. Stocks of books required for this purpose will be kept by the treasury officer, supplies being obtained annually from the Principal Auditor. Cheque books should on receipt be examined carefully and the number of forms in each book should be counted. Similarly, they should be examined again when issued to disbursing officers, and care should be taken to see that they are acknowledged by the latter promptly.

NOTE—This rule also applies to departmental receipt books, form no. 1 referred to in paragraph 25.

C. A. C. 274.

438. (a) When a cheque is presented care should be taken to ascertain, by examination of its printed number, that it really was taken from the book notified as in use by the government servant who is said to have signed it. The instructions given in paragraphs 53 to 66 should be specially borne in mind.

(b) Cheques crossed in accordance with the provisions of Chapter XIV of the Negotiable Instruments Act should be honoured when presented at the treasury.

1 If the payee is unknown at the treasury, the treasury officer should make any inquiries he thinks necessary and should specially consider the date, serial number and amount of the cheque as well as the handwriting, and, if suspicion arise, he may defer payment until he has referred to the drawer.

2 Pass books sent to the treasury to be written up should ordinarily be returned to the drawing officer the same day.

C. A. C. 275.

439. Every payment made on the authority of any letter of credit must without fail be noted against

it at the time of passing it under the treasury officer's initials. This has been specially provided for in the case of Railway department cheques, which are charged in the register of cheques paid (form no. 74) and in the railway officer's pass book. A similar plan may be followed for other departments, but either on the reverse of the letter of credit, or in form no. 74 or a similar form a note must be made and a balance struck each time a cheque is paid at the district treasury.

440. The treasury officer must bear in mind that C. A. C. 275. the letter of credit shows the maximum amount he has authority to pay or the government servant credited has authority to ask for, and any further payment is made at the treasury officer's risk : he should therefore be careful so to record the progressive total of his payments that there may be no risk of overpayment.

NOTE—A letter of credit is only an *authority to honour drafts* and payment can only be made on cheques or drafts drawn against it. A Government servant in whose favour a letter of credit had been issued on a treasury where the Government balance was kept at a branch bank drew a cheque in his own favour for the whole amount and opened a separate drawing account, this procedure was most irregular, and the treasury officer should have reported to the audit officer as soon as circumstances caused him to suspect the irregularity, as the entry in the bank's account or the voucher attached to it should have caused him to do the same day

441. When a branch of the Imperial Bank of C. A. C. 276. India conducts the duties of a government treasury, the letter of credit may be passed on to the bank if the departmental officer requires funds only at headquarters; but if he requires funds both at the headquarters and at a sub-treasury, the treasury officer will retain the letter of credit, and will provide funds at the sub-treasury, advising the bank of the amount to be placed to the credit of the departmental officer at the headquarters.

442. Letters of credit lapse at the close of the C. A. C. 277. financial year in which they were issued; a cheque drawn before, but paid after, the end of the year will be taken against the letter of credit of the year in which it was drawn. If this causes overdrawal of the credit, the excess will be treated as an overdrawal, and the attention of the authorities concerned should be drawn to the irregularity.

C. A. C. 277. **443.** In the following cases letters of credit lapse after the dates noted against them :—

| Department | Date of lapse of letter of credit |
|---------------------------|---|
| Railway department | Six months after the expiration of the financial year in which the letter of credit was issued. |
| Postal and telegraphs . . | For post office at close of month for which issued. |
| Survey department | At end of month following the period for which issued, or in the case of special letters of credit [paragraph 602(e)] after one month from date of issue. |

Entry in accounts.

C. A. C. 278. **444.** (a) Every item received or paid must be entered at once in some register subsidiary to the cash book and numbered in a consecutive monthly series for each register.

(b) Form no. 43 is that prescribed for the cash book which should be maintained in two separate parts—one for receipts and the other for expenditure.

(c) All departmental receipts for which separate returns are submitted will be recorded in separate registers in form no. 46, in which columns should be provided for any necessary detailed heads, but no other details, such as the amount of daily receipts or the names of persons paying in money, will be required. From these registers daily totals will pass into the cash book.

(d) All payments will likewise be recorded in separate registers in form no. 47 according to the various classes of payments; from these registers daily totals will pass into the cash book.

(e) For deposit and bill transactions and for some other special register forms are prescribed as laid down in the following chapters —

NOTE—The words “separate register” do not necessarily imply a separate volume. It is often convenient to include several registers within the same volume, a set of continuous pages being set aside for each

1. In the case of receipts remitted by postal money-orders and adjusted by book transfer under paragraphs 695 and 696, entries in the subsidiary register concerned may be made daily in lump under each detailed head of account, provided that they are entered in sufficient detail in the departmental registers and that daily returns are submitted to the treasury.

2 The net cash payment only should be entered in the list of payments though all deductions must be detailed in the bill; there must not be a gross debit with a *per contra* credit, even when a sum is being recovered under the Principal Auditor's orders. The following are the exceptions to this rule of net debits —

(1) In the case of income-tax deducted from bills for interest on government securities and from the pay, establishment and pension bills of officers and establishments who are under the audit control of the audit officer to whom the treasury accounts are rendered the gross amount of the bills will be charged and the income-tax deductions will be credited, but when the bill relates to an officer or establishment who is in another audit circle the net payment only will be shown

(2) In the case of local funds the gross amount of a voucher will be charged and the deductions credited

(3) When a deposit is subject to abatement, the full sum must be charged, and the sum abated brought to credit

(4) In the case of bills containing deductions on account of contributions to the Indian Civil Service Family Pension Fund the gross amount will be charged and the recoveries credited to XXXIII—Receipts in aid of Superannuation.

(5) In the case of bills containing deductions on account of the rent of public buildings (including electric installations, water

supply, etc.) borne on the books of the Public Works department, the gross amount will be charged and the recoveries credited to the public works revenue or capital head concerned as noted in the divisional officer's demand (Form no. 3); see paragraph 107A.

- (6) In the case of postal insurance premia deducted from the pay bills of officers and establishments under the jurisdiction of another accounting circle the gross amount of the bills will be charged and the deductions on account of premia credited direct to the Postal department.

NOTE—Trust interest payment orders issued by the controller and the deputy controllers of the Currency do not come under exception (1). In the case of these orders the net cash payment only should be entered in the list of payments

3 Fractions of a pie are not to be entered in the treasury accounts and ~~they~~ should neither be received nor paid

C. A. C. 279.

445. (a) From the cash book and the registers subsidiary thereto the entries will be made in the cash account and list of payments which are sent to the Accountant General on the first day of the following month and in the schedules which are sent in support of these documents.

(b) The cash account and list of payments will be prepared in Forms nos. 48 and 49 respectively, in which heads of receipts and payments will be printed in the order prescribed by the Accountant General. The form and number of schedules will be determined by the Accountant General according to local convenience, subject to the observance of the following general principles in the case of treasuries which are not under the control of the Accountant General, Central Revenues:—

(i) There should be separate schedules of the receipts and expenditure for each department and for each major head of account not relating to any particular department. All revenue receipts and service payments should appear in one or other of these schedules. Receipts on account of a department for which descriptive major heads are not opened on the receipt side should

be included in the schedule for the major head "XXXV—Miscellaneous".

NOTE 1—In the case of small departments or of major heads under which the transactions are few, two or more such departments or major heads may, at the discretion of the Accountant General, be treated as relating to a single department.

NOTE 2—Where a separate schedule has been prescribed by the Accountant General, it should invariably be prepared, even if there be no transactions in the treasury accounts under the head concerned during the period in respect of which the schedule is prepared. In such cases the schedule will show the transactions as "nil".

(ii) Transactions of the Central Government should be shown in separate schedules, one of which should be reserved for pensionary receipts and charges and another for the transactions of the Public Works department.

(iii) Miscellaneous items of receipts and recoveries of service payments will be shown with full particulars in the receipt schedules of the department by or at the instance of which the money is presented at the treasuries.

(iv) Advances of pay, travelling allowances, etc. to government servants and recoveries of such advances should be included in the schedule of department to which the government servants concerned belong.

(v) Payments relating to personal claims of gazetted officers should be shown in a separate column, such payments should be submitted in duplicate. To facilitate posting, the form and size of the payment schedule and those of the subsidiary register of payments at the treasury should be one and the same, so that the payments may be recorded simultaneously in both documents by carbon process, two sheets being used as the schedule and the third as the subsidiary payment register. As an alternative to the procedure prescribed above, payments relating to the personal claims of gazetted officers may be entered in a separate covering list, the total of which should be brought forward as a single item in the relevant schedule of payments.

(vi) The vouchers for refund of revenue should be entered in a separate subsidiary schedule for each

department, and the total of this schedule should be entered as a distinct item in the relevant schedule of payments. As an alternative to this procedure, the refunds of revenue may be shown in a separate column in the payment schedule of the department of major head concerned.

(vii) Ordinarily each schedule of payments should be in two parts. The total of the first schedule of payments, which is sent to the Accountant General, on the 10th of the month, should be added below, and added to the total of the second schedule of payments, so that the grand total in the latter may agree with the entry in the list of payments.

(c) The entries from the cash book and registers subsidiary thereto into the cash account, lists of payments and accompanying schedules will be made in accordance with the following orders:—

(i) Those transactions which, under the orders in force, have to be recorded in full in any one of these documents should be entered therein on the date on which they appear in the cash book or on the following day, provided that the transmission of the cash account and lists of payments on the due dates is not thereby retarded.

(ii) The lump entries appearing in the cash account, lists of payments and accompanying schedules must be made therein in time to permit of the completion of those returns and their submission to the Principal Auditor on the due dates.

NOTE.—At the time when the lists of payments are submitted to the audit officer, the income-tax schedules prescribed in the note to paragraph 106 should be sent to the income-tax officer concerned direct with an invoice in the following form or through the audit officer as the Income-tax Commissioner of the province may desire (see note 2 under paragraph 106 of Part I).

Dated _____

income-tax schedules enclosed

Treasury Accountant

446. The vouchers pertaining to each schedule should be numbered consecutively in a monthly series as they are entered therein, and should, when received

back from the treasurer after the closing of the day's accounts, be arranged in their numerical order, and kept in that order under lock and key till despatched.

**Sub-Treasury Accounts.*

447. From the sub-treasuries a daily sheet (supported by vouchers) is received reporting the receipts, payments and balance of the day; and the receipts and payments (after examination) are to be posted from it, on the day of receipt, into the accounts of the district treasury in the same way as if they had taken place at it. But they do not pass into the treasurer's cash book.

C. A. C. 281.

NOTE.—If a treasury officer owing to the volume of sub-treasury transactions finds it difficult to scrutinize each and every sub-treasury voucher, he may at his discretion leave over the work to the accountant, a percentage check not less than 20 per cent being effected by him. All vouchers checked by the treasury officer himself must be initialled by him as a token of the fact that he has exercised the check.

448. Remittances of cash between the district treasury and any of its sub-treasuries otherwise than through currency, and transfers between currency and treasury made under paragraph 39 of the Resource Manual, are not to be entered in the cash book of the district treasury, either as payments when the remittance is made, or as receipts when received. They will necessarily appear as payments and receipts in the cash books and daily sheets of the sub-treasuries concerned, but will be excluded in posting the district accounts, in which they will thus remain part of the balance. A complete check over these remittances is obtained by means of the accountant's balance-sheets. (See paragraph 457.)

C. A. C. 282.

NOTE.—If, however, there is a branch of the Imperial Bank of India at either end doing the work of the district or of the sub-treasury, the remittances and transfers should be treated as local cash remittances and debits for remittances sent and credits for remittances received, also the corresponding credits and debits in the sub-treasury daily sheets should appear in the cash book of the district treasury as well as in the cash accounts and lists of payments.

C. A. C. 283.

449. Payments are generally made at sub-treasuries on cash orders issued by the district treasury.

C. A. C. 283.

450. The method of adjustment of cash orders is explained in paragraph 549 (See also rule 2 under paragraph 45.)

* See paragraph 435

C. A. C. 283. **451.** Cash orders outstanding for more than three months should be held as lapsed and should be stopped, the charges they represent being cancelled and adjusted. If payment is subsequently claimed, the claimant should forward the lapsed cash order to the treasury officer who will arrange for the payment, a note being made against the entry concerned in form no. 57 so as to prevent a second repayment. The adjustment in the accounts of the amounts of lapsed cash orders will be made by the Principal Auditor.

C. A. C. 283. **452.** A statement of lapsed cash orders should be submitted with the monthly cash accounts specifying (1) in the case of cash orders issued for service payments the number and date of the vouchers in which the charges were originally drawn, and the name of the government servant by whom they were drawn, and (2) in the case of cash orders issued on behalf of a ward's estate or municipality, the number and date of the cheques. The total amount of cash orders included in the monthly statement should be deducted from the closing balance in the plus and minus memorandum and a note made in the ledger (form no. 57) against items included in the statement that they have been reported to the Principal Auditor for adjustment as lapsed.

Closing for the day.

C. A. C. 284. **453.** The process of closing accounts for the day is explained in the following rules.

C. A. C. 284. **454.** The daily total of each register will be entered in the cash book, which will then be totalled, and the balance memorandum at the top of the accountant's balance-sheet (form no. 50) will then be drawn up. To the account balance thus brought out the additions and deductions indicated in the form will be applied so as to bring out the cash balance at the district treasury.

C. A. C. 284. **455.** Meantime, the treasurer will also sum both sides of his cash book and draw up his balance memorandum in the form of the treasurer's daily balance-sheet prescribed in the Resource Manual.

456. If the results shown in the two balance-sheets agree, the treasury officer should sign the two cash books and the two balance-sheets. He should first satisfy himself of the correctness and good order of all these documents and should give special attention to the reconciliation of the account balance of the district with that actually in the headquarters treasury; the latter excludes the balance in sub-treasuries or under remittance within the district which the former includes. C. A. C. 284.

1. The following is a memorandum of some of the more important parts of the verification The treasury officer should—

- (1) Compare each entry of a payment in register with the payment order (paragraph 429), ticking off each voucher as it is passed (This will not be necessary if the treasury officer adopts the alternative plan of having the account entry presented to him for initials at the same time that he signs the order of payment)
- (2) Examine at least two of the totalings on each side, marking the total as "*Exd.*"
- (3) See that the totalings are correctly carried from register to cash book,—initialling the totals as he thus compares them

N B—This must be done, in the case of receipt registers, even when the total for the day is blank; but it is not necessary to initial blank payment registers. In the case of banking treasuries it is not necessary for the treasury officer to initial the receipt register when the total for the day is blank as the actual transactions of receipts occur at the bank and the treasury cash book is taken from the bank's daily account. If the number of blank receipt registers is great, the following plan may be adopted. Such registers as are only rarely required for entry may be bound in a single volume and kept under the treasury officer's own lock. When the volume is required for an entry, he should give out the register for the purpose and he should receive it back at the time of signing the daily accounts, carefully seeing in doing so that all new entries in it are correctly carried to the cash book, and initialling them accordingly. It is obviously necessary to guard against fraud or mistake of omitting to bring an entry from these registers upon the cash book; and this precaution is not complete if the treasury officer examines only those registers from which an entry is made upon the cash book.

- (4) Have the totalling of the cash book verified by himself or some principal subordinate officer, other than the accountant, who should initial it as correct.
- (5) See twice every week that all vouchers are properly arranged—paragraph 446.

457. Before signing the treasurer's daily balance-sheet, he should roughly verify the balance in the sole charge of the treasurer, as shown in that sheet, and C. A. C. 284.

satisfy himself that the whole balance in sole charge of the treasurer never exceeds his current requirements.

C. A. C. 284. **458.** The treasury officer should also satisfy himself that no uncurrent coins are left in charge of the treasurer, and that no more small silver and copper coin is so left than is actually required for current use

C. A. C. 284. **459.** He should always be careful to sign the treasurer's balance-sheet on the evening of the day itself to which it refers, but the signature and comparison of the accountant's books need not be made till the following morning unless the office is to be closed for two or more days. The accountant's balance-sheet must not be signed until it has been carefully agreed with the treasurer's.

1 The intention of the above rule is that ordinarily the treasurer's balance-sheet should be compared and agreed with that of the accountant before closing the treasury for the day, and it is only when pressure of work renders this impossible that the comparison may be postponed till the following morning. When this is necessitated, the certificate over the treasury officer's signature at foot of the treasurer's balance-sheet should be altered in manuscript by cancelling the words "agreed with the accountant's daily balance-sheet and" before the form is signed by the treasury officer, which it must be before closing for the day. An additional certificate will then be added and signed by the treasury officer on the following morning, viz., "agreed with the accountant's daily balance-sheet." For the 31st March and first few days of April it will be necessary for the accountant to prepare a separate rough balance sheet on each of these days for comparison with that of the treasurer, as the completion of the accountant's balance-sheet for the 31st March has to await the receipt of the sub-treasury accounts (see paragraph 460)

2. In the accountant's balance-sheet there is not one figure which the treasury officer has not ample means of verifying, the opening entries agree with closing ones of the preceding day; the receipt and charge are taken from the cash book, the amounts shown as sub-treasury balance can be ascertained in a few moments from the daily sheets of sub-treasuries, and any change made since the previous day in the amount under remittance within the district must be supported by an entry in the sub-treasury sheets or in the treasurer's cash book. The balance in the district treasury is shown in the treasurer's balance sheet, and in that part of it which is under joint locks no change can be made without the active intervention of the treasury officer himself

3 Under note 2 to paragraph 475 the daily account of a branch of the Imperial Bank of India carrying on the business of a government treasury may, with the concurrence of the Principal Auditor, be submitted to the treasury officer on the morning of the day following that to which it refers. In such cases the signature and comparison of the accountant's books may be made in the following morning instead of in the morning of the day on which the Bank's account is received, provided that pressure of work renders it necessary so to postpone it.

Closing for the month

460. As it is absolutely necessary that the figures C. A. C. 285. given in the different receipts, accounts and returns exchanged with other departments should exactly agree with those shown in the treasury account, the formal closing of the accounts of the several sub-treasuries for the month should be fixed for the latest date which will leave no risk of non-receipt of that day's returns at the headquarters treasury before the end of the month: any transactions of a later date must be excluded from the returns. The transactions of every sub-treasury on all days, from 1st to the fixed closing date, are incorporated in the account of the headquarters treasury on the day on which the daily sheet is received; those of later days can only be brought on the accounts of the next month, even though the daily sheet is received before. To this rule, however, there is the one exception of March, for which the headquarters accounts are kept open until receipt of daily sheet of every sub-treasury for March 31, in order that all receipts and payments taking place at sub-treasuries within the official year may without exception be brought into the accounts of the year.

461. In addition to the usual daily closing, the month's totals of the registers should be carried into the cash account in the case of receipts, and into the list of payments in the case of payments; the cash account should be closed with an abstract in the subjoined form, the cash verified by actual counting and the cash balance report made out as directed in the Resource Manual issued by the Contrôller of the Currency:— C A C. 286

Form of closing abstract of the cash account

| | | Rs. a. p |
|-----------------|--------|------------|
| Opening balance | . . | 13,425 1 0 |
| Cash receipts | | 24,623 2 4 |
| Total, receipts | | 38,048 3 4 |

| | Rs. | a | p. |
|--|--------|----|----|
| Payments 1st to 10th as per* | 12,432 | 14 | 0 |
| Payments, 11th to 31st | 3,231 | 3 | 6 |
| Total, payments | 15,694 | 1 | 6 |
| Closing balance as per cash balance report | 22,354 | 1 | 10 |
| Total, charge | 38,048 | 3 | 4 |

NOTE 1.—The treasury officer has no difficulty in applying an effective check upon the cash accounts when it is laid before him. Its opening and closing balance are not deductions from accounts, but are statements of fact certified by the district officer to have been verified by actual enumeration of coin. Does the difference between the receipts as shown in the cash book and the amount shown in the list of payments account for the difference between these facts? Do the entries from the registers agree with the totals of the details of these books? If, at any time, the treasury officer be unable to compare all, at least he may compare the entries in the *plus* and *minus* memoranda of deposits, stamps, etc., with the entries in the account, e.g., the *plus* and *minus* memorandum shows a reduction in the stock of judicial stamps to the value of Rs.5,000, if the credit in account be less, where is the receipt from another treasury for stamps supplied?

NOTE 2.—Any amount found surplus in treasury balances should be brought to account under the head "XXXV—Miscellaneous—Miscellaneous Central." Similar surpluses found in the Currency Chests are credited to the minor head "Value of unclaimed currency notes" or "Miscellaneous" under "XXVII—Currency", according as the excess represents notes or coin.

Accounts and Returns to the Principal Auditor.

C. A. C. 287¹

462. The cash account, the list of payments, and the various schedules, which have already been prepared from day to day, and vouchers supporting them, should be despatched to the Accountant General, on the first day of the following month (the first schedules of payments with vouchers should already have been despatched on the 10th of the month).

Any avoidable delay on the part of any district officer in the despatch of his accounts will be viewed by the local Government with severe displeasure.

1. The returns due for despatch on a holiday may be sent one day (but not more than one day) late.

2. The vouchers pertaining to each schedule of account should be numbered in a separate series, and kept under lock and key in the order of payment till they are despatched, before despatch of the list of payments and schedules the treasury officer should, by inspection, satisfy himself that the required vouchers are all attached. He will find it profitable at intervals during the month to take up a schedule and see that all its vouchers are present and in proper order. As no payment can be made without a voucher, there can be no excuse for the absence of any unless it be that for a specific remittance.

3. The bills for the pay and allowances of a gazetted Government servant who is about to retire or to proceed on leave out of India should be submitted to the Principal Auditor for special audit on the date of payment or as soon afterwards as his intention becomes known to the treasury officer.

*The word schedules should be inserted at this space if the treasury renders the account to an accounts office where the departmental system of accounts has been introduced.
has not

463. The cash balance report for the last day of the month prepared in the manner indicated in Chapter II of the Resource Manual should be sent to the Deputy Controller of the Currency on the due date. C. A. C. 287.

NOTE—District officers should pay special attention to the rules in the Resource Manual regarding the verification and certification of the monthly cash balance and to the signing of the monthly cash account

464. In addition to the returns referred to in C. A. C. 288. paragraphs 462 and 463 *plus* and *minus* memoranda must be submitted with the monthly account showing, the transactions on account of deposits (paragraph 555), of local funds (paragraph 721) of each kind of stamps (general, adhesive, bill, court-fee, postage stamps) and of excise opium. The deductions from balance should tally with the corresponding entries of receipt in the accounts (except as regards postage stamps referred to in paragraph 715 and stamps sent to other treasuries or sub-depots), and the closing balances should be certified as agreeing with the various stock registers and accounts maintained in the treasury. Memoranda may also, with advantage, be required of the outstanding balances of any class of advances which the district officer has authority to make (e.g., land improvement advances). For all these the same form may be used, showing in vertical columns (1) Name of fund or stock, (2) Balance from last month, (3) Additions to balance this month, (4) Total, (5) Deduction from balance, (6) Balance at end of month.

NOTE 1—The *plus* and *minus* memoranda should be submitted in such separate parts as may be determined by the Accountant General. Those relating to particular departments should be furnished, wherever this is possible, on the reverse of the receipt schedules concerned.

NOTE 2—No difference should ever exist between the closing balance of one month and the opening balance of the next; any addition to, or deduction from, balance should be made by a special entry to be explained by a foot-note.

465. Notices should be posted up conspicuously in the office of the hour at which the treasury closes for receipt and payment of money, which should be at least an hour before the end of the day's work, in order to give time for closing and agreeing the accounts. C. A. C. 290.

NOTE.—If any rule or order requires that the treasury on any day be kept open till a named hour, the accounts cannot, of course, be closed till after that time, but should then be closed and agreed in the usual manner before any one leaves office.

C. A. C. 291.

466. Treasury officers should themselves see that the notices which they are required to exhibit, under standing orders or other instructions received from time to time, such as those regarding the encashment of currency notes, the supply of small silver coin, nickel and copper, are exhibited conspicuously in places which the public enters freely and that no favouritism is shown in the conveniences which the treasury can offer.

Treasury Inspection.

C. A. C. 292

467. Each district treasury will be inspected by a gazetted government servant of the audit department.

468. A brief report of each inspection will be drawn up by the inspecting officer. It will be in two parts, one relating to matters governed by rules administered by the Controller of the Currency and the other dealing with all other points. The first part will be forwarded direct to the Deputy Controller of the Currency, who will pass it on to the district officer concerned. It will be returned by the district officer with a report of the action taken by him. The Deputy Controller of the Currency may refer to the Commissioner of the division any matter brought to notice in the report which he considers should receive attention by the Commissioner or in respect of which he considers that the action taken by the district officer is inadequate. The second part is forwarded to the Commissioner of the division concerned with a request to have necessary action taken thereon by the district officer and to return it with the district officer's report of the action taken and the Commissioner's own comments where necessary. Points which cannot even then be settled and all important irregularities will be reported to the local Government. The general results of the inspections and the final orders passed thereon, so far as the second part of the report is concerned, will be summarised by the Principal Auditor and included in his annual review on the working of treasuries. A similar summary of the results of inspections in regard to the first part of the reports will be submitted to the local Government annually by the Deputy Controller of the Currency

469. Under Treasury Order 5 the responsibility C. A. C. 294. for the proper management and working of the district treasuries rests entirely with the local revenue officers acting under the orders of the local Government, and no portion of this responsibility should be imposed on the Principal Auditor. The system of inspection of treasuries by officers of the audit department has been substituted for the inspections previously carried out by Commissioners and is not intended to relieve the district officers of their responsibility in the matter of management and inspection.

CHAPTER XX.

SPECIAL RULES FOR TREASURIES BANKING WITH A
BRANCH OF THE IMPERIAL BANK OF INDIA.*General.*

470. The following rules for the guidance of collectors and treasury officers and of the agents and accountants at the branches of the Imperial Bank of India in conducting the business of the Government treasuries banking with such branches, include information on most points likely to arise. The term "collector" includes the government servant in charge of the treasury, by whatever designation he may be called. C. A. C. 295.

471. In cases of doubt, and as a general rule, the usage hitherto observed at the local treasury will be followed in respect of all Government transactions with the Bank. C. A. C. 295.

472. On all printed and manuscript forms or documents used in connection with Government business at the local head offices and branches of the Imperial Bank of India the words "General treasury," or "His Majesty's treasury" are never used, as those words do not correctly represent the relation of Government to the Bank. Any other erroneous expressions which misrepresent this relation should be carefully avoided by all government servants and by the Bank itself. C. A. C. 296.

472A. In the case of death or incapacitation for duty by sudden illness or otherwise of an agent of a branch of the Imperial Bank of India the Collector or other responsible government official should in cases where he has by prior arrangement been requested by the Bank to do so—

(a) go personally (or if he is in camp, some other responsible government official will go) to the Bank, take over the keys of the strong room and other receptacles of

treasure, notes or books, and see that the strong room is properly secured. He will also direct the guard to report to himself.

(b) telegraph the occurrence to the local head office at Calcutta, and

(c) arrange for the due transaction of the government business entrusted to the Bank. He will, however, abstain altogether from the Bank's private business.

Neither the Government nor the Collector or his subordinate officers will incur any sort of responsibility, either to the Bank or to third parties, by reason of anything done under this rule.

Accounts.

C. A. C. 297. **473.** The books and accounts to be kept by the Bank will consist of—

The scroll cash-book, being the primary record.

A daily account of the receipts and payments made up for the despatch to the collector.

An account in the general ledger in the name of the Government of India.

A pass book to be daily forwarded to and returned by the collector.

C. A. C. 298. **474.** In the scroll cash-book will be entered all receipts and disbursements on account of Government. The net amount only of documents paid, on which deductions have been made, will appear in this book, and the total of each side will form the daily entries in the general ledger.

Daily returns.

C. A. C. 299. **475.** In the daily account such payments and receipts will be classified as may be directed by the Principal Auditor, in order that their arrangement may fit in with the forms prescribed for accounts kept at the treasuries. The daily account will be prepared every day and the agent, after satisfying himself as to its accuracy, will docket and forward it to the collector, with the register of daily receipts and payments and with all the appertaining vouchers at the close of the

CHAP XX] SPECIAL RULES FOR TREASURIES [476—478
BANKING, ETC.

day. The net amounts of payments only are to be entered; that is, when a deduction is made from the amount of a bill, the daily account will show only the amount paid after deduction and not the gross amount of the demand.

NOTE 1—It is of importance that these documents be secured in a locked box when sent by the agent to the collector, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the collector.

NOTE 2—With the concurrence of the Principal Auditor, the daily account may be submitted on the morning following the date to which it refers instead of at the close of the same day

476. Care should be taken that vouchers sent to C. A. C. 300. the collector are conspicuously marked by the agent with the word "*paid*". Inattention to this rule might lead to documents being paid twice, in the event of their falling into unscrupulous hands.

477. The register of daily receipts and payments C. A. C. 301. has five columns for (1) the date, (2) total receipts for the day, (3) the total payments of the day, (4) the initials of the agent, and (5) the initials of the collector. It will be written up and forwarded with the daily account to the collector (*vide* paragraph 475), the entries being certified by the initials of the agent in the 4th column. The collector will check receipts and disbursements columns of the daily account, agree their totals with the figures entered in the register and examine the vouchers, and after initialling in the 5th column of the register in token of his verification, will return the register to the agent the same day or the following morning.

Revenue receipts.

478. Anyone who has money to pay on account C. A. C. 302. of Government will tender the amount at the office of the collector, accompanied by a chalan or memorandum of particulars in duplicate (which, if necessary, will be prepared in the office) The government servant entrusted with the duty of examining the chalans will, after examination, enter the chalan in the appropriate register of chalans issued (see paragraph 505) and will write, on

both the original and the duplicate, the word "correct;" he will then affix his initials to the chalan with the date, specify the head of account and return the original and the duplicate to the payer, who will proceed with them to the Bank. There the money will be received and credited to the proper head of account, and an acknowledgment granted to the payer on the original chalan, the duplicate being retained by the Bank and forwarded to the collector with the daily account. Chalans are valid only for such time, not exceeding ten days, as may be fixed by the collector; if they are presented after the allotted time, the money will not be received by the Bank until they are revalidated by the collector.

C. A. C. 303.

479. Cheques on local Banks will be accepted in accordance with paragraph 25. The preliminary acknowledgment for the receipts of the cheques will be in the form below:—

"Received cheque no. _____ for Rupees _____ drawn
on _____ Bank _____ on account of _____,"
as per chalan no. _____

There will be a daily clearance of cheques accepted and transactions will be included in the daily account submitted to the treasury (paragraph 475). If a cheque is dishonoured by the Bank concerned on presentation, the fact will be reported at once to the payer with a demand for payment in cash.

Receipts of Public Officers.

C. A. C. 304.

480. Cash receipts and deposits of the departments named below will be received at the Bank in accordance with the special rules specified against each:—

Chapter Paragraph

| | | | | |
|----------|----|----|----|--------------------|
| Railway | .. | .. | 27 | 617—620 |
| Military | .. | .. | 30 | 652—656 and 671 |

Posts and Telegraphs—

| | | | | |
|-------------------|----|----|----|---------|
| Postal section | .. | .. | 31 | 684 |
| Telegraph section | .. | .. | 32 | 701—702 |

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BANKING, ETC.

481. Cash receipts and deposits of the Forest and C. A. C. 304.
Public Works departments will similarly be received in
accordance with the following rules.—

| | Chapter | Paragraph. |
|--------------|---------|------------|
| Forest | 26 | 608—610 |
| Public Works | 29 | 638 |

482. Forms required for use in connection with C. A. C. 304.
the receipt of Government money will be supplied to the
Bank by the collector.

483. Any monthly comparison of receipts bet- C. A. C. 304.
ween the departmental and treasury officers will be certi-
fied by the treasury officer under paragraph 506

484. In the case of all other departments, fines C. A. C. 305.
forfeitures and other miscellaneous receipts of public
officers will be forwarded by them daily to the Bank
with a chalan in duplicate, describing the several items
and the heads under which they should appear in the
accounts. One copy of the chalan will, as directed in
paragraph 478, be retained by the Bank and forwarded
with the accounts of the day to the collector, and the
other returned receipted to the public officer for record
in his office.

NOTE—The original chalan may be in the form of a book sent daily
for signature

Deposit and Local Fund Receipts.

485. The detailed account of local funds and C. A. C. 306.
registers of deposits are in the collector's, magistrate's
and judge's offices, the Bank only receiving the amounts
tendered in accordance with paragraph 478 and credit-
ing them under their proper designation.

*Issue of Supply Bills on Treasuries which do not
bank with a branch of the Bank.*

486. On the authority of the collector, the Bank C. A. C. 307.
will receive sums tendered for bills and grant acknow-
ledgments for the same. On presentation of these
acknowledgments the collector will issue the bills.

NOTE—A supply bill is identical in form with an ordinary bill of
exchange or draft and is governed by the laws generally applicable to such
instruments.

Issue of Remittance Transfer Receipts.

C. A. C. 308. **487.** (a) Remittance transfer receipts will be issued by the Bank in accordance with rules in paragraphs 318, 321 to 329, 556 to 566, 572 and 573. In any case of doubt the agent will take the collector's orders.

(b) An agent has the same authority to cancel, exchange and issue duplicates of remittance transfer receipts which is exercised by a treasury officer and should follow the same rules (paragraphs 331 to 335 and 584 to 588)

Civil charges

C. A. C. 309. **488.** All charges for pay and allowances and contingent expenses of government servants of the civil establishments,—that is, judicial, revenue, medical, education, police, etc.,—will be presented to the collector in the first instance for examination. The collector, if he approves and passes the charge, will enface on the bill an order to pay a specified amount, which order will be recorded in a register of payment orders issued, and will be numbered, dated and signed. The bill will then be returned to the person presenting it, and will be paid at the Bank in accordance with the collector's order.

NOTE.—When payment is desired wholly or partly in Remittance Transfer Receipt or Bank Draft, a formal application should accompany the bill and the manner in which payment is desired should also be indicated in the drawer's receipt on the bill. If the Collector is satisfied that the grant of remittance transfer receipt or bank draft is permissible, he will specify clearly in the pay order the manner in which payment should be made.

C. A. C. 309. **489.** In making payments on account of civil charges the Bank is responsible only for strict adherence to paragraph 488 and for obtaining upon the bill a proper discharge from the payee. This discharge must be in addition to the signature at foot of the bill.

In the case of cheques issued by the accounts offices upon a treasury transacting business with a branch of the Imperial Bank of India it will be sufficient if the treasury officer accords a "pay order" on the cheques if they are in order at the written request of the payee without obtaining the payee's endorsement. The bank will on the authority of such pay orders obtain the necessary discharge and make the payment.

CHAP. XX] SPECIAL RULES FOR TREASURIES [490—493
BANKING, ETC.

490. At Allahabad civil charges are drawn on C. A. C. 310.
cheques issued by the Principal Auditor in favour of
the payee

Departmental payments.

491. (a) The rules regarding the issue of letters C. A. C. 311.
of credit and payment against them in case of each of
the following departments are contained in the rules
specified against them :—

| | | Chapter | Paragraph |
|----------|-------|---------|------------------------|
| Railways | | XXVII | 621—626 |
| Military | . . | XXX | 657—660 and 662—667 |

Posts and Telegraphs—

| | | | |
|------------------|----|------|---------|
| Postal section.. | .. | XXXI | 686—693 |
|------------------|----|------|---------|

(b) Letters of credit issued under the rules may be
acted on without further authority, the agent observing
the prescribed limitations.

(c) In cases not covered by letters of credit, the
agent will act only on payment orders signed by the
collector.

NOTE 1.—Where funds under a letter of credit are required only at
headquarters, the original letter of credit may be passed on by the treasury
officer to the Bank agent, but if funds are required both at the headquarters
and at a sub-treasury, the treasury officer will retain the letter of credit and
will advise the Bank of the amount to be drawn against at headquarters.

492. The rules regarding forest payments will be C. A. C. 311.
found in Chapter XXVI.

493. (a) Government servants of the Public C. A. C. 312.
Works department draw funds either by bills or by
cheques.

(b) Bills will be cashed by the agent only on pay-
ment orders endorsed thereon by the collector.

(c) In respect of cheques no letters of credit will be
issued by the Principal Auditor, but an officer in charge
of a division may regulate the drawings of his sub-
divisional officers by letters of credit issued by himself.
See also paragraph 645.

(d) Letters of credit issued by officers in charge of divisions may be acted on without further authority the agent observing the prescribed limitations. Cheques not covered by letters of credit will be cashed without any limitation, if otherwise in order, in the same way as pre-audit cheques issued by the Principal Auditor (paragraph 490).

NOTE.—The note to paragraph 491 applies to letters of credit issued by officers in charge of divisions.

493A. Such Telegraph officers as are supplied with funds from treasuries draw funds on cheques without letters of credit under the provisions of paragraph 707. Cheques drawn by them will, like Public Works department cheques, be cashed by the agent without any limitation, if otherwise in order, without the intervention of the treasury officer.

Refunds.

C. A. C. 313. **494.** Refunds of revenue, fines, etc., will be made by the Bank on bills bearing a payment order signed by the collector, as in paragraphs 488 and 489.

Discount on sale of postage and other stamps.

C. A. C. 314. **495.** Discount on sale of postage and other stamps is allowed by deduction from the amount paid in by the purchaser. The net amount will be received and brought to account under paragraph 478, the receipted chalan being the payer's authority for receipt of the stamps from the collector.

Interest on Public Debt.

C. A. C. 315. **496.** Government promissory notes on which interest may be due will be presented to the collector of the district, who, having made the necessary examination and record under the rules in the Government Securities Manual, will give the holder an order on the Bank in the following form :—

Pay to
Rupees _____, being interest
for _____ half-year at _____ per cent. due on Government
promissory note no _____ of _____ for Rupees

Collector.

CHAP. XX] SPECIAL RULES FOR TREASURIES [497—500
BANKING, ETC

497. The procedure laid down in paragraph 496 applies also to interest on loans raised by the local Government.

Deposit payments

498. (a) Repayments of deposits standing at C. A. C. 316. credit of individuals in the collector's or magistrate's or Judge's accounts will be made on the order of the government servant on whose registers they are, and by whom the usual check registers will be kept. Persons claiming repayments of such deposits must therefore apply to the government servant who received them, who, after examining the check register and making the necessary record, will give the applicant an order for payment at the Bank. A magistrate's or judge's order must be taken to the collector for countersignature before being presented at the Bank, unless the Bank keeps a personal ledger account for the deposits of each court.

(b) Each court should duly intimate from time to time to the Bank the amount of lapsed deposits to be deducted from the personal ledger pass book.

Bill payments

499. Supply bills and remittance transfer receipts C. A. C. 317. drawn upon the treasury are advised to the agent direct. The advice lists should be kept, and the bills paid, in accordance with the rules in paragraphs 574 to 579 and 583 so far as applicable; provided that bills must be presented for payment before the end of the third account year after that in which they were issued.

Treasure

500. The rules regarding (1) receipt and issue of C. A. C. 318. coin and currency notes, (2) remittance of treasure from branch Banks and the entertainment of extra potdars, if necessary, for the purpose, and (3) testing of remittances made to agents of the Bank from Government treasuries are laid down in the Resource Manual issued by the Controller of the Currency.

Currency of payment orders.

C. A. C. 319.

501. Payment orders are valid only for a time, not exceeding ten days, fixed by the collector; if presented after the allotted time they will be refused payment by the Bank, until revalidated by the collector.

Miscellaneous

C. A. C. 320.

502. (*Deleted*).

C. A. C. 321

503. The Bank will be kept open for the transaction of the treasury business on all recognized holidays, if so required by the collector.

ADDITIONAL RULES FOR DISTRICT OFFICERS.

Registers of Chalans issued and Orders for Payment.

C. A. C. 322.

504. The above rules state in what cases the Bank receives or pays money without the previous order of the collector and in what cases the previous order of the collector is necessary. It is also prescribed that the collector must maintain two registers in which to note these orders, *viz.*, a register of chalans issued and a register of orders for payment. The former of these may be worked by departments, the chalans of land revenue being passed and registered by the land revenue department of the collector's office, those of excise revenue by the excise department, and so forth.

Daily Posting of Accounts.

C. A. C. 323.

505. When the daily account with the chalans and vouchers is received from the agent, the account will first be examined against the chalans and vouchers which support it. Then the vouchers which have been already approved and registered by the collector will first be marked off in the register of chalans issued and of orders for payment, that is, the date of discharge will be noted against the entries of them in those registers. Then each item of receipt of payment will be posted from the daily account with its chalans and vouchers, into the cash book, either direct or through some subordinate register, in the same way as is prescribed to be done by the accounts department of treasuries which do not bank with the Imperial Bank of India. The net difference between the total receipts and the total payments as

CHAP. XX] SPECIAL RULES FOR TREASURIES [506-507
BANKING, ETC

shown in the daily account will then be posted in a subsidiary register called the register of Imperial Bank deposits. The register is provided with three columns to show (1) the date and (2) the net payments, or (3) the net receipts of the day, and there will be only one entry in column (2) or (3), as the case may be, against each date.

When the total receipts exceed the total payments, the difference will be posted in column (2), and when the total payments exceed the total receipts, the difference will be posted in column (3). At the close of the month the difference between the totals of the two money columns of the register of Imperial Bank deposits should be carried into the cash account if the total of the column for receipts exceeds the total of the column for payments, or into the list of payments if the total of the column for payments exceeds the total of the column for receipts.

NOTE 1—In this process the vouchers must be numbered and arranged according to the register in which they are entered, as the number of the payment order cannot serve also as the number of the voucher in the actual accounts.

NOTE 2—The treasury officer should inform the collecting authority concerned of the chalanghs which have been passed by the treasury for payment but which have not been presented to the Bank for credit of the money within the prescribed period.

Advices and certificates.

506. The advices of receipts or payments which, according to any rule, have to be sent to public officers or departments, and consolidated receipts or certificates of receipts or payments required by any rule to be given to any public officer or department should be prepared in the treasury and not in the bank, as the point to be advised or certified is not that the money has been received or paid at the bank, but that the receipt or payment has entered the treasury accounts. C. A. C. 324.

Treasury Returns.

507. All treasury returns, with the exception of those the bank is instructed to furnish in this chapter or under express orders of the Principal Auditor, should be prepared in the treasury and not in the bank. C. A. C. 325.

CHAPTER XXI.

PENSION PAYMENTS.

Place of Payment.

508. Under Treasury Order 20 pensions payable C. A. C. 326. in India may be paid in any district in India.

Pension Payment Order.

509. Payments of pensions are made only upon C. A. C. 326. pension payment orders issued by the Principal Auditor.

510. The treasury officer's halves of pension payment orders will be pasted in serial order in separate files one for each class of pensions, such as service, political, assignments and compensations, Colonial Governments, Indian states. The rules regarding these orders are in the Civil Service Regulations, articles 939 to 943. These files must be kept in the personal custody of the treasury officer.

NOTE 1—When a male pensioner is specially exempted by the local Government from personal appearance, the fact should be noted on his pension payment order, and in all cases of non-appearance of a male pensioner (Civil Service Regulations, 945) a note will be made on the pension payment order of the form in which proof was given, within each year, of the pensioner's continued existence e.g., "Pensioner visited the Collector on ,," and the initials of the treasury officer or of the officer verifying the fact should be put against the note.

NOTE 2 After the commuted value of a portion of a pension is paid from a treasury both halves of the pension payment order must be returned without delay to the Audit office, which will issue a fresh pension payment order authorizing payment of the reduced pension in future

Registers of Pension Payment Orders

511. The treasury officer will keep a register in C. A. C. 327. form no. 51 of the pension payment orders issued on his treasury, which register will serve as an index to the files of orders referred to in paragraph 510.

512. The treasury officer should see that every C. A. C. 327. new order is correctly entered in this register, and will put his initials in the column of "Name of pensioner,"

and rule a red ink line across the page below the entry. The column of remarks will be blank as long as the order of payment is in force; but when both portions of the order are returned on account of death of pensioner, or application for transfer, which causes strike it permanently off the treasury list, the date and cause of return should be entered in black ink under the treasury officer's initials.

C. A. C. 327

513. Treasury officers are authorized to renew pension payment orders, without reference to the audit office, in cases in which the pensioner's half is lost, worn or torn, or the entries on the reverse of either the pensioner's or Collector's half are completely filled up. The renewed pension payment orders should bear the old number, date and *facsimile* of signature, and the old ones should be retained by the treasury officer for three years and then destroyed. A note of the issue of the new pension payment orders should also be made in the "Remarks" column of the register.

•NOTE.—The pension payment orders will ordinarily be filed in one series for the whole district, but the Principal Auditor may allow filing by sub-treasury series when this course is found more convenient.

Manner of Payment.

514. All treasury officers will, on the first appearance of a pensioner before them to take payment of his pension, note in the column "Residence" in the Collector's half of the pension payment order any additional particulars regarding his correct address that may be thought necessary to ensure its easy identification in case of subsequent non-appearance. Steps should also be taken to ascertain and note similarly from time to time, as may be necessary, any change in the address entered.

C. A. C. 328.

515. On appearance of a pensioner claiming payment of pension his personal marks should be checked by the disbursing officer and the signature to the receipt compared with the *facsimile* of the signature pasted on the original payment order. If a pensioner cannot sign his name his thumb-impression on the receipt should be compared with the original impression already taken on the Collector's half of the pension payment order. A

pensioner drawing pension for the first time should also be required to produce the copy of the order by which the sanction to his pension was communicated to him.

NOTE 1.—In the case of illiterate pensioners and pardanashin ladies, acquittances by seal marks attested by some known and respectable person, may be accepted in lieu of thumb-impression

NOTE 2.—When the payment of a pension is required to be made at a sub-treasury the treasury officer should obtain a fresh specimen signature and thumb-impression of the pensioner on a piece of cardboard. He should then compare them with the signature and thumb-impressions attached to the Collector's half of the pension payment order and after duly attesting them forward them together with a copy of the original Collector's half of the pension payment order to the sub-treasury officer concerned.

516. Special risk of fraud exists in the payment C. A. C. 329 of pensions of women who do not appear in public; special care should therefore be taken in the identification in these cases. The descriptive rolls, when originally prepared, and the periodical certificates of the continued existence of such women, should be attested by two or more persons of respectability in the town, village or pargana.

517. Pensioners' receipts may be taken either C. A. C. 330. on separate bills (which bills may be attached to a schedule for each kind of pension, or, if few in number, may support separate entries in the cash book and list of payments), or on a single bill (form no. 52) for all on account of each class of pensions. On the latter plan the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at subordinate treasuries (Civil Service Regulations, 952). If payment is made to another person authorized to receive it the name of the payee should be entered in the separate receipt. On all such documents should be entered the number of the entry in the bill.

518. (1) A life-certificate must accompany every C. A. C. 330. pension bill which is not personally presented, except in the case of pensioners not resident in India, specified in Article 949, Civil Service Regulations. When payment is made on a life-certificate, it should be made only for months completed on or before the date of the certificate.

(2) Since a treasury officer is personally responsible for any payment wrongly made, he should satisfy himself that the life certificate accompanying a bill is genuine. Unless, therefore, a life-certificate is signed by a person authorized under Article 945 or 946, Civil Service Regulations, whose signature is known to the treasury, it must be attested by another responsible officer of Government, or by some other well-known and trustworthy person whose signature is known to the treasury.

Verification of continued existence of civil pensioners.

518A. (1) In the case of all pensioners who do not appear at the treasury to receive their pension, but send their pension bills accompanied by life certificates signed by persons authorized under Article 945 or 946, Civil Service Regulations, the treasury officer must take precautions to prevent impositions and, as required by Article 947, Civil Service Regulations, must at least once a year require proof independent of that furnished by life certificates of the continued existence of the pensioner. But for this purpose no pensioner need be required to appear at the treasury if the usual life-certificate which accompanies the first bill presented on or after April 1 is countersigned by a second responsible officer of Government or by some other well-known and trustworthy person whose signature is known to the treasury.

(2) A pensioner of any description resident in India drawing his pension through banks or agents who have executed a general bond of indemnity (*vide* list under paragraph 103 of the Financial Handbook, Volume V, Part I) or a special bond of indemnity to cover pension payments made to a particular pensioner or class of pensioners from a particular station or stations need not be required to get the life-certificate accompanying the first bill presented on or after April 1 [*vide* Article 949(b), Civil Service Regulations], countersigned in the manner prescribed in clause (1) above, but such countersignature will be necessary if the pension is drawn through a bank or agent that has not signed any bond of indemnity. The monthly life-certificate furnished with a pension bill will require the attestation prescribed in clause (2) of paragraph 518 above in every

case where the pension is drawn through a bank or agent that has not executed any bond of indemnity.

Miscellaneous.

519. In cases in which political pensioners do C. A. C. 330.
not appear in person to receive payment of their pensions, if the disbursing officer entertains any doubt which he has no convenient means of removing, he should refer the case to Government through his immediate superior for orders. Payment of the pension, however, should not be suspended pending the result of such reference.

520. Where the determination of a pension can- C. A. C. 330.
not be fixed for a precise date the pensioner's receipt must be accompanied by a certificate that the event (whatever it is) which determines the pension has not happened.

521. A declaration in the following form should C. A. C. 330.
be obtained half-yearly from female pensioners whose pension is terminable by their marriage, and should be attached to the bills for pension paid for December and June.—

“I hereby declare that I am not married, and that I have not been married during the past half-year.

| | | | |
|-------|----------|---------------|---|
| _____ | Widow | } of the late | ” |
| _____ | Daughter | | |

“We certify to the best of our knowledge and belief that the above declaration is correct.”

NOTE 1.—The production of a widowhood certificate may be dispensed with in the case of Indian widows after they have attained the age of 40 years. Pensions in such cases should be paid on the unsupported testimony of the pensioners that they have not remarried. The written statement of the pensioners should be attached to the bills for pension paid for December and June.

When a female pensioner whose pension is terminable by marriage is reported to have remarried or to be living in circumstances equivalent to remarriage but denies the fact, the matter should be reported to Government immediately.

NOTE 2.—The declaration should be signed by two well-known persons or at the discretion of the treasury officer by a person of any of the following categories—

- (1) A serving or pensioned Indian officer of commissioned rank
- (2) Any government official, civil or military, who may be in receipt of pay of not less than Rs. 30 a month or a pension of not less than Rs. 20 a month.
- (3) Headmen appointed in terms of paragraphs 1099 to 1107 of the Manual of Government Orders.

C. A. C. 330.

522. (a) Separate receipts with their certified copies (unstamped) are necessary for Hong-Kong, Mauritius, Ceylon and Singapore pensioners : they must not be included in a consolidated receipt.

(b) The rate of exchange for the conversion into Indian currency of payments and stated in Hong-Kong dollars is fixed as follows :—

(1) Each year is divided into two half-yearly periods, viz. from the 16th April to the 15th October and from the 16th October to the 15th April, the rate of conversion for each of these half-yearly periods being fixed at the average of the daily demand rate of exchange on Hong-Kong during the six monthly period immediately preceding (viz April to September and October to March). The average demand rate of exchange will be calculated to the nearest quarter rupee for \$100, lesser and greater sums being converted upon the basis of the rate fixed for \$100. The rate of exchange as fixed will be applied to all payments made in that half-year irrespective of the period to which the payments may relate, but in the case of pensions payable in India on behalf of the Hong-Kong Government, the average rate referred to above will be subject to a minimum of Rs. 112-8 for \$100. The rate for each half-yearly period will be communicated by the Controller of the Currency direct to the Accounts and Audit Officers before the commencement of the period.

(2) The pensions of Indians who joined service in the Police department of the colony subsequently to January 1, 1900 are payable at the above average demand rate of exchange, while the pensions of men who entered the service prior to June 23, 1895 are to be paid at the fixed rate of

100 dollars = Rs. 227; and the pensions of those who joined the department between June 23, 1895 and January 1, 1900 are payable at the rate of 100 dollars = Rs. 200. In these special cases, however, the rates are noted on the pension certificates forwarded by the Colonial Government, and payment should be made at these rates.

- (3) These special rates apply only to pensions drawn in respect of periods spent in India, and the pensions for the periods spent in Hong-Kong are payable at the ordinary half-yearly rate. When a pensioner volunteers the information that he has been residing at Hong-Kong during a part or the entire period, or if this fact comes otherwise to the knowledge of the disbursing officer in the course of his official work, he should, before making the payment, institute inquiries and ascertain the rate of pension payable.

(c) As regards the rate of exchange for the payment in India in rupees of pensions fixed in dollars of pensioners of the Straits Settlements, the Colonial Government will either indicate the exact amount to be paid in rupees, or mention the rate at which the amount stated in dollars should be paid.

523. (a) Pension can be drawn for the day of a pensioner's death; the hour at which death occurs has no effect on the claim. Any person claiming as the heir of a deceased pensioner should be required to produce the pensioner's half of the pension payment order, or if no pension payment order has been issued the copy of the order in which sanction to the pension was communicated to the pensioner or his heir.

(b) The rules regarding payment of pensions of deceased pensioners are contained in the Civil Service Regulations, Articles 959—961.

NOTE.—Rule 2 under paragraph 97 regarding last payments of pay and allowances applies here also

(c) The district officer may, in cases in which he is authorized to order payment under Article 960, Civil Service Regulations, determine if necessary, the shares of the legal heirs of a deceased pensioner after proper inquiry and may order the payment of the arrears of pension to be made in the manner that he thinks best in the circumstances of each case, i e. partly or wholly in cash or by money-order. Payment can, therefore, be made in cash, if the payees attend the treasury in person; otherwise by money-order at their own cost. This also applies to heir or heirs who are *purdahnashin* ladies or who reside in an Indian state which has got no exchange account with Government through an account office in India or when the amount to be paid is incommensurate with the money and time involved in the journey by the heir or heirs.

C. A. C 330.

524. District officers should furnish each officer in charge of a police station in their districts with a list of pensioners residing within the limits of his jurisdiction, with instructions to report, without delay, the death or disappearance of any pensioner to the tahsildar, who should take steps to verify the statement and report the matter.

525. When a treasury officer reports the non-appearance of a pensioner, an inquiry is to be made as to the cause. It is therefore necessary that the nearest relative or friend with whom the pensioner was living should be ascertained, and that such relative or friend should ordinarily be held responsible for reporting the death or disappearance of the pensioner.

C. A. C. 330.

526. A certificate of non-employment is printed in English and in vernacular in form no 52 and should be signed by all pensioners, except ex-inferior servants and ex-policemen who are in receipt of a pension of not more than Rs. 10 a month. If a pensioner who is required to sign the certificate is re-employed either permanently or temporarily in a Government establishment, or in an establishment paid from a local fund, during the period for which pension is claimed, he should furnish the necessary particulars therein; and the disbursing officer should ascertain and report whether the

rules regarding such re-employment have been duly observed.

527. British Army reservists referred to in para- C. A. C. 330. graph 680 residing at stations where the treasuries from which they are paid are located are permitted to draw their reserve pay through messengers, the certificate on the reverse of the reservist's pay bill (India Army form no. A-320) being accepted as equivalent to a life-certificate. In such cases Government accept no responsibility whatever as to the identity of the messengers. As regards reservists employed at stations other than those at which the treasuries from which they are paid are situated payment will be made by money-order the commission on such orders being defrayed by the reservists themselves.

528. Every payment is to be entered (Civil C. A. C. 331. Service Regulations, 943-2) on the reverse of both portions of the order and attested by the signature of the disbursing officer; in case of pensions paid at a sub-treasury (Civil Service Regulations, 952) where will be found only a copy of the order in English or vernacular with the district officer's order thereon, the sub-treasury officer will make the entry on the counterpart and on his copy, while the treasury officer at the headquarters treasury will, from the receipt, make the necessary note on his original of the order.

NOTE—If the local Government sanction a different procedure for the payment of provincial pensions, the same procedure may be applied to the payment of central pensions

529. (a) Pensions not drawn for three years in the case of those adjustable under "45—Superannuation C. A. C. Allowances and Pensions" and for six years in the case of those adjustable under "44—Territorial and Political Pensions" cease to be payable at the treasury without the prior sanction of the Principal Auditor. Arrears 331-A. of pension due in the case of a deceased pensioner also cease to be payable by the treasury officer, if they are not claimed within one year of the pensioner's death. The treasury officer should sort out such cases by examining the files of civil pension payment orders every

month and return his halves of the pension payment orders to the Principal Auditor along with the statement mentioned in clause (b) below.

(b) The treasury officer should submit to the Principal Auditor, every six months, a statement of cases of failure to draw pensions. The statement should be prepared in two parts, one part showing the names of all pensioners who have not drawn their pensions for three years or for six years according as the pensions are adjustable under "45—Superannuation Allowances and Pensions" or under "44—Territorial and Political Pensions" and the other part showing the names of pensioners other than those included in the former part who have not drawn their pensions for more than one year. The reason for the non-drawal, if known, should be stated against each name.

Payment of pensions by postal money-order

C. A. C.
331-B.

529A. The payment of pensions, not exceeding Rs 50 a month, may be made by postal money-order at the option of the pensioner. When this mode of payment is adopted, the following rules shall be observed :—

1 A pensioner who elects to have his pension, paid by money-order should present in person to the treasury officer or sub-treasury officer a declaration to that effect with his copy of the pension payment order. The treasury officer or sub-treasury officer should then identify the pensioner as laid down in paragraph 515 above. After this has been done he should paste the declaration and both halves of the pension payment order in a register headed "Pensions payable by money-order." On a date, not later than the 10th of each month, a treasury or sub-treasury office clerk deputed for the purpose should make out a money-order form for each pension recorded in the register mentioned above, less money-order commission, and make corresponding payment entries in the table at the back of the pension payment order. The treasury officer or sub-treasury officer should sign the money-order form and initial the

entries on the back of the pension payment orders after carefully comparing the three documents.

1 Every money-order form should be stamped prominently by the treasury or sub-treasury office clerk with the words "pension payment" with a red ink stamp. Similarly, the money-order acknowledgment should be stamped with the words "on account of pension for . . ." the month to which the pension relates being filled in manuscript at the time of issuing the money-order.

2. The money-order forms should be carefully prepared and correct and complete information should be given as to the name and address of the payee. The post office will not be responsible for wrong payments caused by the carelessness of the remitter in this respect.

3. In those treasuries in which pensioners are divided into two classes for the purpose of payment one set of payments running from the first to the last day of the month, and the other from the 16th of one month to the 15th of the following month, the latest dates for the preparation of the money-order forms will be the 10th and 25th, respectively.

2. The treasury or sub-treasury officer will watch for the payees' acknowledgment for all remittances and should compare the signature on the payees' acknowledgment every month with the pensioner's signature on the pension payment order.

NOTE—A minute comparison of thumb impressions of illiterate payees is not necessary. The treasury or sub-treasury officer should, however, satisfy himself by an examination of the money-order receipts that an illiterate payee has given his thumb-impression on the money-order receipt in the presence of a literate witness whose signature should also appear on the receipt.

3. The treasury or sub-treasury officer should also satisfy himself once every six months in such manner as he thinks desirable that the pensioner is actually alive. In token of having done so he should endorse on the schedules of payments for the months of *January* and *July* each year a certificate to the effect that he has satisfied himself that the pensioners were actually alive on the date on which the pensions were remitted to them.

NOTE—The district officer should determine, on a consideration of local circumstances what arrangements should be made to ascertain deaths and should lay on some village official the responsibility of reporting promptly the death of a pensioner whose pension is paid by money-order.

4 If the return of the payees' acknowledgment is delayed longer than thirty days from the date of issue of the money-order, or if a complaint is received regarding non-payment, the treasury or sub-treasury officer should forthwith make inquiries from the postal authorities.

5. It will not be necessary to prepare separate pension bills for pensions paid by money-order. The payments should be shown in a separate schedule which will serve as a voucher. On this schedule the treasury or sub-treasury officer should give a certificate in his own handwriting to the effect that he has satisfied himself that all amounts noted in the schedule have actually been remitted by money-order.

6. The amount to be remitted will not be paid to the post office in cash, but by transfer to the credit of the post office. The money-order forms should be sent to the post office with a certificate by the treasury or sub-treasury officer that the amount of the money-order and the commission thereon has been credited to the post office in the treasury (or sub-treasury) accounts by transfer.

7. In the schedule of payments for the succeeding month the treasury or sub-treasury officer should give the following certificate :—

“Certified that I have satisfied myself that all pensions included in the schedule for the previous month have been paid to the proper persons and that I have obtained all payees’ acknowledgments in support of these payments and have filed them in my office.”

8. In the schedules for January and July of each year the treasury or sub-treasury officer should also furnish the following certificate :—

“Certified that I have obtained from each pensioner a declaration that he has not received any remuneration for serving in any capacity either under Government or under a local fund during the past six months ”

9. Once every year all pensioners who elect to be paid by money-order shall be required to attend the treasury or sub-treasury in person so as to enable the treasury or sub-treasury officer to satisfy himself that payments have been made correctly and also to fulfil

the requirements of paragraph 531 below and Article 947, Civil Service Regulations.

NOTE.—Female pensioners whose pensions are terminable on marriage or re-marriage, and who elect to have their pensions paid by money-order, should either appear in person before the treasury or sub-treasury officer twice a year when drawing their pensions for December and June in order to enable that officer to obtain the non-marriage or widowhood certificate or should submit the requisite certificate well in time to admit of their pensions for the two aforesaid months being remitted by money-order.

Female pensioners who are granted pensions under the Army Regulations until their marriage or re-marriage have to furnish a non-marriage or widowhood certificate in support of each payment. They should, therefore, submit the requisite certificate not later than the 20th of the last month of the quarter to which the claim relates.

10. Money-order receipts and payees' acknowledgment coupons should be preserved in the treasury for 5 years before being destroyed.

NOTE.—The provisions of the rule also apply to female pensioners who are not accustomed to appear in public. In their case the condition of personal appearance shall be waived but they should be required to submit their written declaration attested by two or more persons of respectability in the town, village or pargana.

Payment at sub-treasuries.

530. Under Article 952, Civil Service Regulations, arrangements may be made for the payment of a pension at a sub-treasury, as this will save the pensioner some inconvenience and expense in having to go to the district treasury for his pension. The attention of pensioner should be drawn to this privilege, and treasury officers should, wherever practicable, authorize payment of a pension at a sub-treasury instead of at the district treasury.

NOTE 1.—The procedure authorized in paragraph 529-A, applies, *mutatis mutandis*, to pensions, the payment of which at a sub-treasury has been authorized under Article 952 of the Civil Service Regulations.

NOTE 2.—It is generally the practice in the case of pensioners who wish to draw their pensions from a sub-treasury that the first payment of pension is not made at the sub-treasury but at the sadar treasury and subsequent payments are made at the sub-treasury. This arrangement is both troublesome and expensive to the pensioner and pensions should, from the very beginning, be paid at the sub-treasury. The following procedure should be adopted in the case of pensions payable at sub-treasuries.

On receipt of a pension payment order or pension circular in respect of pensions payable at sub-treasuries the treasury officer should, after giving a serial number to the pension payment order and taking action as required under paragraphs 511 and 512 (or paragraph 58 of the Instructions for the Payment of Military Pensions) forward the original payment order to the sub-treasury concerned. The sub-treasury officer will exercise the checks laid down in paragraphs 514—518 and paragraph 521 (or paragraphs 82—97 of the Instructions for the payment of Military Pensions) and make payment,

returning the original disbursing officer's half of the pension payment order to the sadar treasury after a copy of it has been taken for use at the sub-treasury. The pension payment order will then be dealt with at the sadar treasury in the manner described in paragraph 510. It should be clearly understood that the treasury officers and sadar sub-treasury officers should continue to communicate promptly to the sub-treasury officers concerned all subsequent orders, requirements and instructions such as stoppage, reduction or increase in the rate of pension, or assignment of the district serial number, etc., pertaining to such pensioners.

Periodical Identification of Pensioners.

C. A. C 332.

531. (1) On the first appearance of a pensioner on or after April 1, of each year, the disbursing officer should, except in the case of pensioners mentioned in clause (2) below, take an impression of the thumb and all the fingers of the pensioner's left hand on the pension bill. The pensioner should then be identified from the particulars given in the disbursing officer's half of the pension payment order or in the audit register, as the case may be. Identification should also be made by an examination of the impressions given on the bill with those pasted on the pension payment order or in the audit register, if the pensioner cannot be identified by other means with absolute certainty.

(2) Except Indian princes, European ladies, persons who have been gazetted Government servants, persons who hold Government titles and persons who have been specially exempted by Government (these exceptions being made on the ground that there can be no difficulty in future identification), all pensioners shall be liable to the operation of this rule.

NOTE.—Commissioners of divisions are empowered to sanction exemptions from this rule in respect of gentlemen who have been granted assignments of land revenue from Government. It is, however, desirable to have a permanent record of identification as a check against fraudulent personation, and at least one clear record of the impressions should be taken and preserved at the treasury in all cases in which exemption is allowed.

(3) Pardah ladies and illiterate pensioners must give a thumb-impression on their bills in the presence of the person who grants the life-certificate, or in the case of illiterate pensioners who personally attend the paying office, before the disbursing officer.

(4) On the renewal of a pension payment order the original impression must be cut off from the old and attached to the new order.

532. (Deleted).

Gratuities.

533. Gratuities will be paid by treasury officers ^{C. A. C. 334.} on authority received from the Principal Auditor to whom, under Article 938(a), Civil Service Regulations, the sanction is communicated by the sanctioning authority or by another audit officer. The payee should also be required to produce the copy of the order by which the sanction to the gratuity was communicated to him; and the treasury officer should record the fact of payment having been made on the copy of the order so produced.

534. Gratuities are payable only to and upon the ^{C. A. C. 334.} receipt of the persons legally entitled to receive them and not to or upon the receipt of the head of the office or department in which the gratuitants formerly served.

Political Pensions

535. With the special sanction of the Principal ^{C. A. C. 335.} Auditor in each case the following procedure may be employed in the case of groups of political pensioners who are paid by, and are in charge of, a political officer :—

1 In lieu of a pension payment order for each pensioner, an order for the payment of the whole group will be issued in form no 51 each entry having a number in this form, $\frac{330}{1}$, $\frac{330}{2}$ and so on, where 330 is the register number of the whole document

2 The officer in charge of the pensioners will draw up a monthly bill in the following form, in which all the names will be entered in their proper order, even though nothing is drawn for the pensioner entered :—

(1) No. of pensioners. (2) Name. (3) Monthly pension (4) Amount of arrears drawn (a) months; (b) amount. (5) Amount drawn for current month (6) Income-tax deductions (7) Net amount payable to each pensioner (8) Remarks, this space will be used for acquittance in the Political Officer's own copy of the bill

3 The following certificate will be appended to the bill :—

“Certified that all amounts drawn in the last month's bill have been duly disbursed, and receipts taken, with due precautions as to the identification of the payees, with the exception of the following amounts now refunded :—

| No | Name | Amount refunded | Remarks |
|----|------|-----------------|---------|
| | | | |

4 The total to be paid will be made up as follows

Rs a p

Arrears, as per column 4-b

Current month, as per column 5

Total

Less income-tax

Less undisbursed amounts now refunded

Net amount to be paid

Any refunded amount can be drawn at any time upon quotation of the month's bill in which the amount was refunded

5 If any alterations have been made in the list of pensioners during the past month, the Political Officer will append a statement showing—

| Number of pensioner | Name | Nature of alteration or lapse | Reason or quotation of order |
|---------------------|------|-------------------------------|------------------------------|
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
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| | | | |
| | | | |
| | | | |

6 No new name can be brought on the list and no new pension drawn, until the Principal Auditor has registered and given a number to the new name and communicated it to the Political Officer in charge

7 If there have been no alterations, the Political Officer will append, to his bill a statement that "there have been no alterations in the list of pensioners under my charge in the past month."

Military Pensions.

C. A. C 336

536. Instructions regarding the payment of military pensions will be found in Chapter XXX, paragraphs 679 and 680.

CHAPTER XXII.

DEPOSITS.

To be read in conjunction with Chapter XV.

Revenue deposits.

537. Each item of deposit received must at once C. A. C. 337. be entered in a register in form no. 54 and numbered; there will be a separate series of numbers for each register, beginning a new each year. The treasury officer will carefully check the amount and particulars of each entry (*vide* paragraph 342) and then set his initials in the proper column against each. A daily total only will be carried from each register to the cash book.

NOTE—The entry in the column "Nature of deposit" should be sufficient to explain why the amount is deposited.

538. Every item must be recorded in the name of C. A. C. 338. the person *from* whom, not that of the Government official *through* whom, it is received, it must be passed through the accounts, even though repaid on the day of receipt, and be kept distinct, however, small it be till finally disposed of, never being consolidated with others.

539. The rules regarding repayments and the C. A. C. 339. form of voucher required are contained in Chapter XV.

540. When a deposit is adjusted by transfer to C. A. C. 340. some head of account, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted both in the register of receipts and in the register of repayments, and it should be separately credited in the cash book or register. The voucher submitted with the list of repayments will state these facts under the signature of the treasury officer.

Personal deposits.

541. Receipts and payments on personal deposit C. A. C. 341. accounts [*vide* paragraph 340(b)(ii)] should be recorded in personal ledgers in form no. 55.

C. A. C. 342. **542.** A sufficient number of sheets of form no. 55 should be bound up into a volume, and successive sets of pages assigned to the several accounts; it is not necessary to transfer the accounts to a new volume with a new year, but if there be no page available when it is necessary to open a new account or carry forward an old one, all unclosed accounts should be simultaneously carried forward to a new volume.

C. A. C. 343. **543.** Every personal account will thus have its own ledger page the form of which provides, in addition to columns for date of transaction and number of cheque, one column for receipts, one for payments and a third to show the balance after each transaction, with space for the treasury officer's initials. Herein the receipts are entered in regular order without being numbered; similarly the disbursements, made not from any one particular item but from the aggregate balance in hand, are entered as they are made without further remark.

NOTE—If there be a large number of transactions on the same day, e.g., in the case of civil court deposits, a balance need not be struck after each transaction but the treasury officer, if there be any possibility of an overdrawal should by totalling the items of receipts and refunds and striking the balance, wherever necessary, satisfy himself that the balance is not overdrawn. The treasury officer shall invariably, however, strike a total at the end of each day's transactions

C. A. C. 344. **544.** The treasury officer's duty is simply to see that withdrawals are made only on cheques signed by the responsible administrator which are current for three months from the date of issue, and that the withdrawals never exceed the balance in hand. See paragraph 361.

C. A. C. 345. **545.** From these ledgers the daily totals of receipt and payment will be carried into the register of personal deposits (form no 56), from which again the aggregate daily total only will be carried to the cash book

Sub-treasuries.

C. A. C. 346. **546.** Deposits made at a sub-treasury must be brought, item by item, through the daily sheet upon the district registers and must be numbered in the general series. It will, however, be sufficient to enter merely

the daily totals in the district registers in the case of transactions relating to personal deposits, such as wards estate, dispensaries, municipalities, etc., which take place at sub-treasuries, unless the Principal Auditor for special reasons orders otherwise in any case. When the Government servant in charge has occasion to place in deposit an item which, according to rule, should be so dealt with, he may also be empowered to repay it on his own authority without formal authority from the district treasury. In this case he would himself keep up a register of such deposits, in addition to that at the head treasury.

547. In making repayment he would clearly C. A. C. 347. indicate the sub-treasury account in which the credit originally appeared, so that it will be easy to trace the item and to charge off payment correctly in the district account.

548. If any class of deposits is repayable at the C. A. C. 348. sub-treasury, it must not be payable at the head treasury also.

549. The adjustment of cash orders issued on C. A. C. 349. sub-treasuries may most conveniently be watched by opening a personal ledger for each sub-treasury. The orders issued would bear a serial number, and the amount would be credited in personal ledger account (form no. 57), but need not be entered in form no. 55. When paid at the sub-treasury, it would be charged in the sub-treasury cash book and daily sheet as a miscellaneous payment, but in the district treasury would be posted in the personal ledger account as a repayment of deposit.

1. With reference to the annual certificate prescribed by paragraph 350 the treasury officer must certify that the credit balance of each sub-treasury personal ledger account agrees with the sum of orders ascertained to be outstanding.

2. And a similar certificate must be recorded monthly on form no. 59 or on the *plus and minus memo* (*vide* paragraphs 553 and 555) to the effect that the balances of orders on sub-treasuries in form no. 59 correspond with the totals of the outstandings as shown in detail in form no 57

Monthly returns.

550. An extract register of revenue deposits received will be submitted with the cash account in form C. A. C. 350.

no. 40 prescribed in paragraph 349; only the first five columns will be filled up by the treasury officer, and they should be written up daily from the register of receipts. It is of importance that each deposit should be exactly confined to its own cage, as the Principal Auditor has to detail repayments against it.

C. A. C. 351. 551. In some cases where many deposits are received for very short periods, permission has been given to detail in the returns submitted to the Principal Auditor only those not repaid in the month of receipt; the permission should not be extended without clear proof of its necessity. In this case the returns for submission could not be written up till after the close of the month and there would be breaks in the series of numbers representing the deposit received during the month which had been wholly repaid before its close. At foot of each extract register, both of receipt and repayment, would be entered a lump sum for "Deposits received and repaid during the month," in order that the extracts might agree with the accounts.

C. A. C. 352. 552. An extract register of repayments, during the entire month, with vouchers appended, is submitted with the second list of payments: it is in form no. 58 and should be written up daily. Although no extract register accompanies the first list of payments, entry should be made in it of the total payment on each head made during the first ten days of the month: the entry in the second list will be of the total payments made from the 11th to 31st.

C. A. C. 353. 553. For personal deposits, however, a special form of monthly return (form no. 59) is provided, as in it the totals only of receipts and repayments on each personal ledger have to be entered: the totals of the two columns, receipts of the month and payments of the month, alone will be traceable in the cash account and list of payments. The monthly totals brought out on this form should be the same as those brought out by summation of the daily total columns of form no. 56.

C. A. C. 354. 554. The charges exhibited in form no. 59 will be supported by the original paid cheques, which should not be given up after payment.

Plus and Minus Memoranda.

555. Together with the monthly deposit returns C. A. C. 355. must be submitted a *plus* and *minus* memorandum showing the opening balance, receipt, repayment and closing balance, under each head of deposits, including personal deposits. As this balance should always equal the aggregate of repayable deposit balances upon the deposit register, it has to be reduced in the April return by the amount reported for lapse under paragraph 351.

CHAPTER XXIII.

BILLS.

NOTE—The receipts and payments on account of the bank draft issued under the note to paragraph 322 in lieu of remittance transfer receipts do not pass through Government accounts, and the rules in this chapter are not applicable to those bank drafts.

Forms of Bills.

556. Two forms of bills are used for remittance of public funds in India; viz., *supply bills* and *remittance transfer receipts*. Supply bills are issued under rules laid down in the Resource Manual or under special orders of the Deputy Controller of the Currency; the conditions of issue of *transfer receipts* will be found in Chapter XIV. The names of treasuries which issue and cash bills, will be found in a separate publication, the "List of treasuries and sub-treasuries in India" issued by the Controller of the Currency. C. A. C. 356.

557. Supply bills and transfer receipts are prepared on special forms prescribed by the Government of India. Different forms are used for drawal on treasuries and on Imperial Bank of India or its branches. C. A. C. 357.

Issue of Bills.

558. Before the commencement of a new official year, a *register of bills issued* (form no. 60) will be opened by paging it and setting apart a sufficient number of pages for every treasury usually drawn on; the pages should be ruled and the lines numbered in the column headed "special or district." The series of district numbers will thus be separated for each district, and will commence anew with each official year; a number cannot be used again, though the bill has been cancelled before another is drawn on the same district. In other columns will be entered the printed (or general) number, the date and amount of the bill, the names of the remitter and payee, and the authority for issue whether C. A. C. 358.

this be contained in a paragraph of Chapter XIV or in a rule laid down in the Resource Manual, or a letter of the Deputy Controller of the Currency; the remarks column will be left blank for note of issue of duplicates, of cancellation, and the like.

C. A. C. 359.

559. Supply bills and transfer receipts drawn on the same district will be recorded in the same district issue register, and in the same series of district numbers.

NOTE.—At treasuries banking with branch banks there will be a separate series of numbers for remittance transfer receipts and supply bills, the former being issued by the bank and the latter by the district officer.

C. A. C. 360

560. Bills should be prepared and signed from time to time as they are applied for immediately on the receipt of cash; the business of signing them should not be postponed till the close of office, and on no account may the office be closed till all bills applied for have been issued. Each must be signed legibly with the signature of the drawer (who should take pains to maintain a uniform signature), and should then be torn by him from the counterfoil.

NOTE.—The counterfoils of bills issued should be periodically bound up; they need not be preserved for more than three complete account years.

C. A. C. 361

561. At the time of signature the register of bills issued, together with the application for the bill, the advice list (paragraph 563) and the book of forms, will be laid together before the treasury officer; the advice list must be signed before the close of office, but he will initial each entry therein, and in the register and the counterfoil, at the same time as he signs the bill, after he has satisfied himself that—

- (a) the several documents agree;
- (b) the authority for issue is sufficient;
- (c) the date and place of issue and the name of the payee are legibly and distinctly entered in the body of the bill;

NOTE.—In the case of remittance transfer receipts *in favour* of a public officer the purpose for which the remittance is made must be plainly stated in the body of the bill, in order that the document may be complete in itself and independent of a covering letter; but the drawer's omission to give this information will not justify the drawee in refusing payment

- (d) in addition to the amount being entered in figures, the amount of whole rupees is

entered a second time in words and the annas and pies in words or figures; that the words are written continuously without lifting the pen; and that when the amount consists of rupees only and does not contain annas and pies, the words end with the word "only";

- (e) a sum a little in excess of that for which the bill is granted is entered in words across the bill at right-angles to the type;

NOTE 1.—"Under thirty rupees" will mean that the bill is for a sum not less than Rs. 20 but less than Rs. 30; and similarly, "under eight hundred rupees" will mean that it is for less than Rs. 800 but not less than Rs. 700.

NOTE 2.—The cross entry is not necessary if the amount in words is type perforated by a special cheque writing machine

- (f) the bill is signed in every case by the accountant and also by the treasurer when the bill is issued in exchange for cash, but by the accountant a second time, instead of the treasurer, when the amount has been received by transfer in account; the treasurer should enter the amount in the native character at the same time as he signs the bill.

NOTE.—The provision that each bill issued in exchange for cash shall bear the treasurer's signature is only intended to bring home responsibility to him; bills issued by branch banks holding the Government balances need be signed by the bank agent only.

Issue of Bills on Military Treasure chests.

562. Treasury officers are authorized to draw remittance transfer receipts on the military treasure chest at Lansdowne (see rule 3 under paragraph 318). The amounts of such receipts are credited to the Military Account circle concerned, and they should accordingly be entered at first in a separate register in form no. 60 in which the issues of local bills are entered. From this register a list in form no. 62 should be posted daily and its daily total entered, without any details, in the schedule of military receipts of the Account circle concerned under the column "remittance transfer receipts issued on military treasure chests."

C. A. C. 362.

Advice Lists.

C. A. C. 363. **563.** The advice list (form no. 61) will include both supply bills and transfer receipts drawn on the same day on a particular treasury. The general as well as the special or district number of each must be shown. The advice will be initialed as each bill is signed, and the list will be totalled, closed and signed by the treasury officer, and despatched without a covering letter, without fail, before the treasury closes on the day of issue.

C. A. C. 364. **564.** At places where the treasury banks with a branch bank, there will be separate advices for remittance transfer receipts and supply bills, the former being issued by the bank and the latter by district officer.

C. A. C. 365. **565.** If alterations be made in a bill prior to issue, the corrections should be noted in the advice, and each alteration, both in bill and advice, should be authenticated by the drawer's initials, in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it and fraudulently to obtain payment of a larger amount, the *drawer*, and not the drawee, must bear the loss. But the drawee must remember and apply the numerous defensive checks provided for him.

C. A. C. 366. **566.** Advices of bills drawn on any of the local head offices (at Calcutta, Madras and Bombay) or branches of the Imperial Bank of India should be sent direct to the secretary and treasurer of the head office or the bank agent concerned, as the case may be.

Accounts of Bills issued.

C. A. C. 367. **567.** The district issue registers will be, with the check margins of the bills themselves, the only record of detailed transactions preserved in the office, but at the time of issue each must be entered in a *general list* of bills issued, to be submitted to the Principal Auditor with the monthly cash account

568. There will be four general issue lists, C. A. C. 368
namely :—

Supply bills, local (i.e., issued on treasuries in the same audit circle).

Supply bills, foreign (i.e., issued on treasuries in other audit circles).

Transfer receipts, local.

Transfer receipts, foreign.

For local bills form no. 62 is prescribed; for foreign bills, form no. 63.

569. The general number of each bill must be given, without fail, in these lists; the special or district number is not required. Each of the four will be totalled daily and its total carried separately into the cash book. C. A. C. 369.

570. At the end of the month these lists will be submitted in original to the Principal Auditor with the cash account, wherein the totals only will be shown of the receipts of the month under supply bills and remittance transfer receipts, local and foreign, respectively. No office copy of these lists need be kept by the treasury officer. C. A. C. 370.

Cross-checks.

571. It will be useful to note the cross-checks which a treasury officer can each evening apply to the several documents connected with the bills issued. The several advice lists and the district issue registers check one another directly; the total of each general list must agree with the total of the advice lists for that class, and this agreement should be at times tested by the treasury officer himself; the total of each general list, too, should, day by day, be compared with the credit in the cash book; and lastly, the issue of forms should be checked by the number of entries in each pair of general lists C. A. C. 371.

Regularity of Signature.

572. Variation in the signature of the drawer often entails much trouble on the paying treasury, and the drawer will be held responsible for any inconvenience or delay which may be caused to individuals in consequence of change in, or illegibility of, his signature, or other serious irregularity on the face of C. A. C. 372.

the bill, as the drawee would be justified in suspending payment in cases of doubt arising from such causes. Accordingly an Indian officer in charge of a treasury should *sign* his name in English, or have it written in English characters below the vernacular signature.

C. A. C. 373.

573. When any change of treasury officer occurs, a specimen of the signature of the new-comer should be forwarded by the outgoing officer to all treasuries usually drawn on. The following form will be convenient:—

“The undersigned begs to notify to———that he has on this day been relieved of the executive charge of the treasury at———by———, a specimen of whose signature is annexed.

Relieved officer.

The———19 .

Relieving officer.

1. If it should be necessary for a treasury officer to issue a remittance transfer receipt or a supply bill on a treasury not usually drawn upon, to which a specimen of his signature has not been sent under the rule in this paragraph then, at the time of issue of the remittance transfer receipt or the supply bill, he should also forward a specimen of his signature under a special forwarding letter, which should be posted in a separate cover and not in the cover containing the advice list.

2. In the case of an Indian officer who signs in vernacular, his name should also be written in English characters in this notice, as well as after his signature in bills (paragraph 572).

3. When a Government servant who was formerly in charge of a treasury resumes charge of it after a lapse of time, his signature need not again be circulated among treasury officers.

Check on Payment of Bills

C. A. C. 374.

574. The advice lists received from the issuing treasuries must be opened in the presence of the treasury officer, and each dated and initialled by him after he has satisfied himself of its genuineness by examining the signature of the drawer and, if necessary, the post mark. They should then be stored and arranged according to the treasuries from which they are received and pasted chronologically in guard files in such a way that advices received from each treasury may be

kept together. These files should be kept under lock and key.

NOTE—It may be as well to remind treasury officers of the security (against the fraud of altering after signature the amounts shown in the advice) which is afforded by comparison of the total amount reported in words in the heading with the real total of the figured amounts of an advice. Any alteration of any entry, whether of names or figures, in an advice requires the drawer's initial (paragraph 565) so that it is scarcely possible that any fraud should be attempted by altering the advice *before* he has signed it, since at the time of signing he would notice any uncertified correction.

575. The advice lists, arranged in the manner C. A. C. 375 prescribed in the preceding paragraph, will facilitate the examination and identification of bills presented for payment. The entries made in the advice lists should be a sufficient obstacle to the encashment of bills forged or fraudulently altered; and their sequence effectually bars the use a second time of a district number, and suggests suspicion even of the advice list where a high number, general or special, follows a low one. The column for remarks provides space for necessary notes of calls for advices, of references touching irregularities, of cancellation or of issue of certificates of non-payment, or of advices of seconds or thirds; and the treasury officer should be careful to see that these notes are punctually made.

Examination of Bills presented.

576. On presentation of a bill for payment, the C. A. C. 376 treasury officer must compare it with the advice, and should satisfy himself carefully that it is in order, and that it is receipted on the back by a person able to give a legal quittance. It should be borne in mind that in the case of a remittance transfer receipt the liability of Government to the payee named therein can only be discharged by payment of the amount due thereunder to the said payee or his *lawful* agent or to a recognized bank in whose favour it is endorsed for the purpose. In cases therefore where payment is not made on an endorsement in favour of a recognized bank, the treasury officer should not merely satisfy himself of the genuineness of the payee's signature to the receipt on the back of a bill. If the payee himself is not in attendance the treasury officer must assure himself

that the presenter of the remittance transfer receipt is the agent or messenger of the payee duly authorized to receive payment. If, then, the presenter is unknown to the treasury officials, or if known, should there be reasonable grounds for questioning his being in lawful possession of the remittance transfer receipt, the treasury officer should demand a writing from the payee authorizing the presenter to receive payment on his, the payee's, behalf. Similarly in cases where payment is made on an endorsement to a recognized bank, the treasury officer must assure himself that the presenter of the remittance transfer receipt is the authorized agent or messenger of the bank.

NOTE.—Remittance transfer receipts are not payable at sub-treasuries save as expressly provided by notes in the "List of treasuries and sub-treasuries in India" or by rule 2 under paragraph 318. But if the money payable on a remittance transfer receipt is required at a sub-treasury, there is no objection to the issue of a cash order to the payee for presentation at the sub-treasury. In such a case the payee should receipt the remittance transfer receipt as "Received payment by a cash order on sub-treasury", and the treasury officer at the district treasury should finally deal with the remittance transfer receipt, and should take the same precautions regarding the delivery of the cash order as are prescribed in the case of payment in cash. See also rule 2 under paragraph 45 and the note under paragraph 322.

C, A, C. 377

577. The points of orders are, that the bill has been advised; that it corresponds in all particulars with the advice; that it bears the genuine signature of the drawer; that it bears the signature purporting to be that of the treasurer, unless issued by a local head office or branch of the Imperial Bank of India; that it has not been tampered with; and, of course, that it is not a cancelled or a lapsed bill or one of which a duplicate has been paid. Yet a bill may be paid—

Without advice, if there is no reason whatsoever to doubt its genuineness, and if sufficient security is offered. In the case of well-known and reliable holders this security may be dispensed with. The treasury officer should in all such cases apply for the necessary advice without delay.

Even though differing from the advice, at the discretion and risk of the drawee, provided there is no suspicion of fraudulent altera-

tion, nor any possible doubt of the genuineness of the bill. But great caution should be exercised before paying on a bill an amount larger than that named in the advice.

NOTE—If the remittance transfer receipt bears no signature purporting to be that of the accountant, the fact should be immediately brought to the notice of the treasury officer who issued the bill, in order that he may ascertain whether the amount was correctly brought to book.

Doubtful Bills.

578. In case of erasure, alteration or other C. A. C. 378.
serious cause for suspicions the drawee should, before payment, refer to the drawer, the post office or the Principal Auditor, as the case may require. Any material alteration of a bill without the consent of the parties, after it has been drawn, or endorsed, affecting the date, sum, or time or place of payment, will invalidate it, but the mere correction of a mistake, as by inserting the words "or order" in the endorsement of a supply bill will have no such effect. A merely technical defect, such as the omission by the drawer to note the purpose for which a remittance transfer receipt is required, will not justify the drawee's refusal to pay. Remittance transfer receipts should not ordinarily bear any other endorsement than that of the payee, and government servants are justified in declining to cash such receipts bearing any other endorsement whenever it may appear desirable to them to do so, but payment should be made, if so desired, on endorsement of the remittance transfer receipt in favour of a recognized bank

NOTE—The order conveying the last instructions goes on "There is no objection to the bank of—paying on its own responsibility, and for the convenience of its constituents, transfer receipts bearing endorsements in addition to that of the payee. In all such cases, the bank must itself endorse the transfer receipts." (The bank had pointed out that the special endorsement of the payee was as full an acquittance to Government as a simple "Contents received",—in consequence, no doubt, of the stipulation on the face of the bill that it is NOT TRANSFERABLE)

Form of Receipt.

579. For the sufficiency of the receipt, it is neces- C. A. C. 379.
sary to see that it is not for a part only of the bill, and that it is given by the legal holder. On no account may a bill be paid by instalments; receipt for the full

amount must be given on the reverse, and the full amount must be paid.

- (a) If the legal holder be dead, payment should be made only to his legal representative; a bill for less than Rs.100 may, however, be paid without a certificate of administration.
- (b) If the receipt be signed by an agent or attorney, note of the existence, and of the record in the treasury, of the power-of-attorney, should be made on the bill.
- (c) If more than one person be named in a bill, all must join in order to give a valid endorsement or receipt.
- (d) A bill payable to A B cannot be cashed on the receipt of his partner C D without production of a formal power-of-attorney: a bill payable to A B & Co., can be paid on the receipt, as A B & Co., or any member of the firm.
- (e) Bills payable to an incorporated company or any other corporate body may be paid on the receipt of the official authorized generally or specially, by its regulations or by power-of-attorney to receive moneys payable to such company or body.

In the case of bills payable to an unincorporated body, payment may be made to a person holding authority to receive moneys payable to such body, but the treasury officer should first satisfy himself that the authority has been duly conferred.

- (f) If the amount of the bill be payable by transfer to some head of account, the head of account to which it is transferred, and the item in which it is included in the treasury accounts should be noted in the advice list and separate credit should be given in the cash book or register concerned. The voucher submitted with the list of payments will contain a certificate to this effect over the signature of the treasury

officer. If the bill be endorsed to the collector or other public officer, he should endorse it "Credit to such a head of account" over his signature.

NOTE—A public officer when he sends a transfer receipt to a treasury not for cash payment, but for credit of its amount in the treasury accounts, must before he signs the receipt, and to the words "Received payment" the further words "by transfer credit." Omission to do this facilitates fraudulent appropriation of the money.

Record of payment.

580. As each bill is paid, it must be stamped *C. A. C. 380.* "paid," the date of payment and the amount paid being at the same time noted in the columns provided for the purpose in the advice list. The entry should then be initialed by the treasury officer in the column also provided therein. Entry must be made at the same time in the proper register of bills paid (see paragraph 581). If the treasury banks with a branch Bank, the entry of payment in the register of the treasury will be made from the paid bills on their return from the Bank (see paragraph 560).

1. On receipt of advice of cancellation of any bill, or on its lapse, whether under paragraph 587 or under paragraph 389 its amount should be entered in the "Amount paid" column.

2. The destruction of the advice lists of bills drawn may be sanctioned by the Principal Auditor after he has completed and adjusted his list of lapsed bills for the period to which the advice belongs.

Accounts of Bills paid.

581. A volume should be prepared at the beginning of the year (forms nos. 64 and 65), in which the bills will be entered as they are paid, the daily total being each day carried to the cash book. These registers of bills paid will be four in number (like those of bills issued), namely, for supply bills and for transfer receipts, each a pair, one of which is for local (form no. 64) and one for foreign bills (form no. 65). *C. A. C. 381.*

582. Four schedules of bills paid (in the same form as the registers) should be punctually written up before office closes in order to be submitted to the Principal Auditor on due dates, and the bills themselves should be attached to their schedules. *C. A. C. 382*

*Issue of Remittance Transfer Receipts by Military
Account Officers.*

- C. A. C. 383. 583.** Transfer receipts issued by military account officers (see paragraph 330) undergo, previous to payment, precisely the same form of scrutiny and test. But the entry of the payment is to be made in the appropriate column of the military schedule of payments (chapter XXX) and not in the registers prescribed in paragraphs 581 and 582.

Issue of duplicates

- C. A. C. 384. 584.** A duplicate of a bill may be issued under the circumstances stated in paragraph 331 and in the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate, the non-payment of the others being certified. No special form is provided for triplicates, the form of duplicate must be altered by hand. Neither duplicate nor triplicate can be issued without reference to the Principal Auditor if the bill has lapsed.

- C. A. C. 385. 585.** The duplicate and triplicate must be drawn in exactly the same terms as the original bill with the same date, the same number, the same amount, and the name of the same payee, so that, if a lost bill has been endorsed, the endorsee must apply for a duplicate through the original payee. It will be issued under the signature of the officers in charge of the treasury at the time, although he be not the person who signed the original bill.

- C. A. C. 386. 586.** No duplicate or triplicate older than six months should be paid without previous reference to the Principal Auditor or, in the case of military transfer receipts, to the Controller of Military Accounts or Controller of Military Supply Accounts; nor should any
 • duplicate or triplicate of a bill endorsed for payment at a sub-treasury be either cashed, or endorsed for payment at a sub-treasury, until the officer at the sub-treasury has certified that he has not paid the original, and that he has recorded the issue of a duplicate.

Cancellation

587. When a bill is cancelled, as provided in C. A. C. 387. paragraph 587 the fact of cancellation should be conspicuously noted across the face of the bill; at the same time note should be made in the register of bills issued (form no. 60) and advice sent to the officer drawn on who should at once record the fact in the remarks column of the advice list originally received and also note the amount of the bill in the column of "Amount paid," *vide* 580, rule 1. The amount refunded should be charged in the schedule of local or foreign bills paid (supply bills or transfer receipts), according as the bill cancelled is local or a foreign bill; and the name of the treasury drawn upon should be entered in the column of remarks. The entry must be supported by the cancelled and duly receipted bill as voucher; and it must appear, even though issue and cancellation take place in the same month. The special (district) number of the cancelled bill may not be used for another bill even though no others have been drawn on the same district between the issue of the bill and its cancellation.

Exchange.

588. When a bill is exchanged for another (*see* C. A. C. 388. paragraph 335) the original bill will be treated and charged as a bill presented for payment, and the amount again credited as received for the issue of the new bill.

Lapse of Bills.

589. Supply bills and transfer receipts, which are C. A. C. 389. not paid before the end of the third account year after that in which they are issued, lapse, and should be so marked in the "remarks" column of the advice list, their amounts being at the same time posted in the column "Amount paid"; their amount is transferred to the credit of government by an account entry made by the Principal Auditor. Should anyone apply for payment of a lapsed bill he should be directed to address the Principal Auditor; if payment be sanctioned, the

amount will be charged in the cash book as a miscellaneous refund and noted against the credit to prevent a double payment. The rule applies to bills drawn by treasuries under other governments, as well as by those under the same government.

1 Transfer receipts issued by military account officers lapse in the same way as those of civil treasuries, and payment can be made only under an order of the controller, military accounts

2. Regarding transfer receipts for sepoy's remittances, see paragraph 339

Supply of forms.

C. A. C. 390.

590. Forms of supply bills will be supplied to treasury officers by the Deputy Controller of the Currency and forms of remittance transfer receipts by the Principal Auditor. Controllers of military (including army factory, royal air force and marine) accounts will make their own arrangements for the supply of these forms. Indents for supplies should be in form no 66, and should ordinarily be for twelve months' supply.

1 All these forms are now printed with a coloured ground-pattern on water-marked paper. Any fraudulent erasure is impossible, inasmuch as it involves the removal of so much of the coloured ground pattern as to ensure detection.

2 Regarding transfer receipts for sepoy's remittances, *see* paragraph province, and that both letterpress and ground-pattern shall be in that colour, the printed numbers alone being in black. For duplicate, unnumbered forms with the word "duplicate" enfaced prominently in ink of a different colour will be used.

3 For the convenience of commercial houses, it has been decided that supply bills for more than Rs 1 000 may, if required, be issued in duplicate, the fact of such an issue being noted in the advice. A duplicate should not, however, be given, unless specially asked for.

Care of forms

C. A. C. 391.

591. Immediately on receipt of a parcel of forms of bills they should be carefully examined. The duplicates for district treasuries are made up in books of ten each, and bear no numbers; they should be counted. The originals are made up in books of fifty each, and bear a printed number in a general series peculiar to the province; here the series of numbers in each book should be checked, and the books themselves compared with the particulars given in the invoice. The acknowledgment should certify that the forms have been counted and found correct.

592. The forms of bills and of advices should be placed in store under the key of the treasury officer, who should each morning issue the book or books containing bill forms, and the advice forms, for the day's use. He must be careful not to issue a book of a later serial number before an earlier, and therefore should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him and he should see that this series is unbroken; that no form is kept back unissued unless it be spoilt; that the number expended in the day agrees with the total numbers of the lists of bills issued, *viz.*, on the local and on other governments. C. A. C. 392.

593. Spoil forms should never be destroyed, both the check margin and the form itself should be defaced under the treasury officers' initials and the form returned to the Principal Auditor with the list of bills issued (form no. 62), the defaced check margin being retained in the cheque book. C. A. C. 393

CHAPTER XXIV.

MISCELLANEOUS SUBJECTS.

Examination fees.

594. All fees tendered by candidates for examination will be received at the treasury. A single receipt only is to be given, that is, a duplicate may on no account be issued. C. A. C. 399.

NOTE—In the case of government examinations, when the fees from the several candidates in a school are remitted into the treasury in a lump sum, a single collective receipt for the whole amount will be issued C. A. C. 400.

595. If the amount, or any part of it, is to be refunded, a certificate will be endorsed upon the original receipts by the Secretary to the Board of Examiners, or the Secretary, Public Service Commission, as the case may be, specifying the amount to be refunded; and the amount so authorized will be paid on presentation of the original receipts so endorsed at the treasury whence it was issued—the recipient giving his receipt below the endorsement.

NOTE—When a refund has to be made of a part of a lump sum remitted into the treasury on behalf of several candidates in a school for which a single collective receipt has been issued, the procedure laid down in paragraphs 194 and 195 of these rules will be followed

596. If the original amount was paid into the head office or branch of the Imperial Bank of India, the refund will be made (in accordance with above procedure) by the Principal Auditor. C. A. C. 401

Custody and supply of stamps.

597. Rules for the supply and distribution of stamps of all descriptions will be found in the United Provinces Stamp Manual. C. A. C. 402

CHAPTER XXV.

CENTRAL DEPARTMENTS

Central departments defined.

598. The name "Central department" is here C. A. C. 403. given to certain departments whose operations extend over several provinces, and whose accounts it is found convenient to collect under the charge of a single accounting officer, namely, the Accountant General, Central Revenues. Transactions of such departments are ordinarily treated as pertaining to the central revenues to be passed on to the Accountant General, Central Revenues, for adjustment. The following departments are included in the designation :

Survey of India;

Meteorology,

Archaeology;

Geological Survey;

Intelligence Bureau, Home Department;

Indian State Forces;

Imperial Department of Agriculture;

Mines;

Botanical Survey;

Viceregal Estates.

The charges of these departments should be reported to the Principal Auditor bi-monthly in schedules showing the voucher numbers and the amount of each voucher, a separate schedule being used for each department

598A. The accounts of the Indian Stores department and the Northern India Salt Revenue department which are also Central departments, are under the charge of the Audit Officer, Indian Stores department. Payments to officers of these departments are made by the Audit Officer, Indian Stores department, by means of cheques.

Payments.

599. Expenditure incurred by the Central departments named below, will be disbursed by treasury officers on bills presented in the usual way and included in the bi-monthly accounts :

Meteorology;

Intelligence Bureau, Home Department.
 Indian State Forces;
 Mines;
 Botanical Survey.

C. A. C 405.

600. The Central departments named in the margin also draw money on bills presented in the usual way. Such bills can, however, be cashed only against letters of credit or payment orders issued by the Controller of the Currency.

600A. The Superintendent of Viceregal Estates is placed in account with the treasuries at Simla, Delhi, Dehra Dun and Calcutta and obtains funds therefrom in the following ways :

- (i) by drawing cheques for all disbursements other than pay and allowances of government servants on regular establishments, not charged directly to works, and
- (ii) by presenting bills in the usual manner for pay and allowances of government servants as well as for personal advances.

C. A. C. 406.

601. When cashing bills referred to in paragraphs 599 and 600 the following points should be specially borne in mind :

| Name of department | Procedure |
|----------------------|--|
| Meteorology .. | <p>(a) Observers will draw bills for their pay or allowance, and for their establishment under the signature of the local officer who may be in charge of the observatory. Their contingent bills must be countersigned by a Meteorologist or Director.</p> <p>(b) Bills for unusual expenditure or for any contingent expenditure exceeding Rs 200 or for instruments exceeding Rs 50 in value, or for expenditure "on special works or undertakings" must be countersigned by the Director-General of Observatories.</p> |
| Geological Survey .. | The Director's countersignature is necessary on all bills other than those of Geological Survey officers for their own pay and fixed allowances. |

602. The following rules are peculiar to the C. A. C. 407.
Survey of India Department :

- (a) Funds are ordinarily supplied to survey parties, etc., by means of payment orders issued by the Controller of the Currency. Against these orders, pay, establishment, travelling allowance and contingent bills will be drawn in the usual way, a simple receipt in the subjoined form being used in respect of advances of all kinds other than those of travelling expenses which should be drawn on special prescribed forms of abstract travelling allowance bill :—

Form no. O3a

SURVEY OF INDIA.

Treasury Receipt Form.

No.

Received from the officer in charge of the _____
treasury Rupees (in words) _____ being the
_____ to be accounted for by me to the Accountant
General, Central Revenues.
Rupees (in figures) _____

Dated _____ 19 .

In charge

No. _____ Party.

1 An advance of pay to a gazetted government servant will be drawn by himself on a requisition countersigned by the officer in charge of the survey party

2 In cases when a survey party, or gazetted government servant, or an officer in charge of a party, is transferred from one province or district to another and no notice of such transfer has been given by the Controller of the Currency to the treasury officer of the latter, the pay bill of the party or officer may be cashed at the treasury of the new district on presentation of the bill accompanied by a last-pay certificate

3 When a survey party or officer is detained in a district for a longer time than was originally notified, the treasury officer may, on a certificate to that effect from the officer in charge of the party, cash the bills for fixed charges for one month in addition to the advances he has received.

4 Like letters of credit payment orders will lapse at the end of the month next following the period for which they are issued. *vide* paragraph 449

- (b) In special cases, which will occur only when parties, etc., are at such a distance from a treasury or a sub-treasury that it is not practicable, to draw funds from them from time to time as required, funds to meet the travelling allowances and contingent expenses of all members of the party may be supplied by means of letters of credit issued by the Controller of the Currency. Pay bills will, however, always be drawn on the authority of payment orders [clause (a)]
- (c) A special letter of credit (*see* paragraph 443) is sometimes issued in favour of an officer who is organizing a party, etc., or conveying it from one place to another
- (d) In the case of letters of credit, both ordinary and special, the money will be drawn by the officer in charge of the party, etc., from the treasury, as required, on simple receipts in the following form :

Received from the officer in charge of the _____
 treasury. Rupees (in words) _____ to be
 accounted for by me to the Accountant General, Central
 Revenues, in part of letter of credit No _____
 Rupees (in figures) _____.
 Dated _____ 19 .

Signed _____

(Survey Rank)

Officer in charge No. _____ party.

- (e) The Surveyor General has furnished to all district officers and political agents lists of the survey stations of the Great Trigonometrical Survey under their charge, and they are authorized to expend, for the protection of each station, a sum not exceeding on an average Rs 4 a year; outlay in excess of this amount should not be incurred without special authority of the Director, Geodetic branch Payment should be made on a receipted bill,

accompanied by a separate receipt. The bill should be sent by the treasury officer to the Director, Geodetic branch at Dehra Dun, who will countersign and transmit it to the Accountant General, Central Revenues; the separate receipt will support the charge in the district accounts

A similar procedure will also be followed in connexion with the maintenance of primary protected bench marks of the Survey of India which has been entrusted to the undermentioned authorities :

- (1) The Public Works department of the several provincial governments and local administrations for bench marks situated within the Public Works Department area
- (2) The Railway department—for those situated on railway lands.
- (3) The district officers—for those in the United Provinces situated at a distance from the Public Works Department and railway areas.

NOTE 1—To facilitate check in the office of the Accountant General, Central Revenues, a note should be made in red ink on the separate receipt of the amount paid on account of each station (when the receipt is in a lump sum), and the date on which it is paid at the treasury should be recorded on the receipted bill

NOTE 2—Bench marks of all other kinds are of value to the local authorities. The cost of their maintenance will accordingly be a charge on the budget of the local Governments, Indian States, or Railway Administrations, etc., as the case may be, if the latter require to keep such bench marks in serviceable condition

Receipts.

603. All receipts will be dealt with in the usual way. The following are additional rules for the Northern India Salt Revenue Department : C. A. C. 408.

- (a) Remittances made by a departmental officer will be entered in a pass-book and accompanied by a chalan
- (b) Traders and others will pay into any authorized treasury or sub-treasury the duty payable on the salt they required, together with its price, the price including the cost of the salt and all charges made

in connexion with bagging, weighing, loading and despatching it. The treasury officer will send daily an advice of such receipts to the salt revenue officer concerned. At the end of each month each treasury officer will send to the salt revenue officer concerned a statement in form no.

67 of all such receipts brought to account during the month and a check statement in form no. 68.

Each treasury officer will also send to the Assistant Commissioner, Northern India Salt Revenue, Internal Branch, Agra, a consolidated receipt of all fees received on account of saltpetre, *khari*, *rassi* and *sajji* licences in form no. 68 along with the statement of licences issued and fees realized

(c) Money paid in as a deposit will not be credited to the Northern India Salt Revenue Department, but to revenue deposits as a deposit of the salt revenue officer; and repayment will be made on repayment orders signed by the officer through whom the credit is made.

(d) At the end of every month the salt revenue officer will prepare a consolidated receipt for all the remittances made by him during the month, giving details of heads, and this he will send with his pass-book to the treasury officer, who will verify the entries in the pass-book, sign it and the consolidated receipt and return them to the salt revenue officer. The treasury officer will prepare monthly a schedule in form no. 69 of revenue received (excluding deposits) and forward it to the Principal Auditor along with his cash account.

(e) Revenue realized by officers of the Internal Branch will be remitted to the nearest treasury or sub-treasury. A consolidated receipt will be prepared monthly by the

salt revenue officer, who will send it with the receipted chalans to the treasury officer for signature and return.

- (f) The duty and other charges for the purchase of Baragora salt may be received at all district and sub-treasuries and should be taken in the treasury accounts to the head of accounts "Bombay Salt department." The payments into the treasury should be accompanied by indents in the prescribed form for the quantity of salt to be delivered, and these indents should be submitted by the treasury officer daily in original with a covering list to the Superintendent, Salt department, Kharagoda, Ahmedabad district, Bombay Presidency. At the end of each month, each treasury officer will send to the Chief Account Officer of Customs, Salt and Opium, Bombay, a statement in form no. 70 of all such receipts brought to account during the month.

NOTE —The forms for indents and receipts to be granted for money received should be obtained from the Bombay Salt department.

Expenses of the Governor-General on tour.

604. The Military Secretary to the Viceroy draws C.A.C.408A funds at treasuries on simple receipts on account of expenditure for tour expenses. Such transactions are treated as those pertaining to central revenues.

CHAPTER XXVI

FOREST DEPARTMENT

Receipts

605. All sums paid into a treasury by a forest C. A. C. 409 officer or on his account should be credited to the Forest department as "Forest remittances."

606. Revenue collected at outlying stations may C. A. C. 409 be remitted to treasuries by means of money orders. In such cases no duplicate chalan is tendered at the treasury, but the money received from the post office is credited without any chalan. The acknowledgement with the coupon of the money order is forwarded by the treasury to the divisional forest officer and also an advice of all the remittances received by money order on each day on which such transactions may occur.

607. Earnest-money deposits tendered by con- C. A. C. 409 tractors or purchasers of forest produce are credited to revenue deposits and not to forest remittances, *vide* paragraph 340.

608. A treasury officer will receive forest revenue C. A. C. 410 when paid in by or on behalf of a forest officer with or without his countersignature on the *chalan*. The *chalan* should, however, invariably show the forest division to which the money should be credited. When the *chalan* is not countersigned by the forest officer, the treasury officer should send a copy of it direct to the divisional forest officer in order that the revenue may be brought to account in his books.

NOTE—The Treasury Officer, Bareilly, has been specially authorized to receive forest revenue paid in by contractors without the countersignature of the forest officers.

609. Each item of receipt should be shown C. A. C. 410 separately in the schedule of forest receipts which should be prepared in form no. 71 for submission to the Principal Auditor. When two or more forest officers deal with

treasury, the receipts from each should be shown in separate columns.

C. A. C. 411.

610. Remittances by forest officers may be in cash or partly in cash and partly by cheque, or wholly by a cheque drawn against the letter of credit, the amount paid in cash and the amount remitted by cheque being shown separately in the chalan or remittance note.

C. A. C. 412.

611. A consolidated receipt for the forest remittances received and credited during the month should be furnished by the treasury officer on the first of the ensuing month to each of the divisional forest officers dealing with his treasury.

Payments.

C. A. C. 413.

612. (a) Funds are supplied to the Forest department by means of cheques drawn by divisional forest officers or other officers authorized to do so, and no charges on account of the Forest department will be paid otherwise than on cheques so drawn

(b) Officers of other civil departments acting as forest disbursers can similarly obtain funds for forest expenditure only by means of cheques.

1. For refunds of earnest-money deposited by contractors, see paragraph 346(b)

2. For cheques received in payment of the value of service postage stamps, see paragraph 166II

C. A. C. 414.

613. The treasury officer will cash a cheque drawn by an officer holding charge of a forest sub-division or range, provided that he has received from the conservator instructions to that effect in writing. Such instructions must empower the officer personally and may specify the extent to which he may draw. That officer must not use the same cheque book as the divisional officer.

C. A. C. 415.

614. A treasury officer will endeavour to provide funds at a sub-treasury to meet the demands of a forest officer for drawals at that sub-treasury provided that he has received due warning from that officer of the probable amount to be so drawn; but see paragraph 436.

C. A. C. 416

615. Each cheque paid will be entered in a schedule in form no. 72 to be submitted to the Principal Auditor

Forest officers on leave

616. The leave salary of forest officers on leave in India at a place where there is no disbursing forest officer may be paid under the same rules as those of any other gazetted officer. The bills should be charged in the treasury accounts in the same way as forest cheques C. A. C. 471.

CHAPTER XXVII.

RAILWAY DEPARTMENT

NOTE—The rules in this chapter apply also to railway companies which, under the terms of their agreements, are provided with funds by credits on government treasuries and are required or permitted to remit their cash receipts thereto.

Receipts.

617. No deposit account can be opened in a civil C. A. C. 418
treasury by government servants of the railway department; whatever sums are paid into a treasury by a railway officer, or on his account, must be carried to the credit of that department in the civil accounts.

This rule applies also to deposits made, at the instance of the railway department, by municipalities or other local funds or local bodies, to meet the cost of works to be carried out by that department. In this case the accompanying chalan (paragraph 31) should state clearly the name of the railway (and if possible of the railway district) to which the amount is creditable and of the work to which the deposit relates.

618. A railway officer who has frequently to make C. A. C. 419
remittances will keep a book in which he will enter all his remittances to the treasury. This book should accompany the cash and the chalan to be receipted by the treasury (paragraph 31). At the end of the month a consolidated receipt for the whole of the remittances made during that period should be prepared by him and sent with the remittance book to the treasury officer, who, after verifying the entries by comparison with the schedule of receipts, form no. 75 (paragraph 620). will sign the book and the receipt and return them to that officer.

1. The consolidated receipt will be signed by the treasury officer, however small its amount may be.

2. Remittances made to local head offices of the Imperial Bank of India of cheques paid in as railway receipts should be entered in the remittance book, but in the place for the treasury receipt should be entered "By Bank cheques," and the book need not be sent with the remittance, provided that the cheques are always endorsed "Pay to the Bank of—" or "Credit account of Government "

619. (a) In the case of open lines of railway re- C. A. C. 420.
mittances of cash are made by or on behalf of the chief

auditor of the railway or the chief accounts officer of the railway where such officer exists as far as possible daily. Each remittance is sent under cover of a special form (State Railway form no. C. O. 20), tendered in duplicate, giving full particulars of the remittance. The treasury officer will write in words at the foot of each form the amount received, and will return one of the forms as a receipt, the other being retained in the treasury.

(b) At the close of each month the chief auditor or the chief accounts officer of the railway where such officer exists will forward a consolidated receipt to the treasury officer for signature (paragraph 618). The daily receipts will not be returned to the treasury.

NOTE—The Controller of Railway Accounts and the Director of the Railway Clearing Accounts Office also perform the duties prescribed for the Chief Auditor and the Chief Accounts Officer under sub-paragraphs (a) and (b).

(c) In the case of railway stations permitted to pay their earnings direct to local treasuries, each remittance will be sent to the treasury with the book of Treasury Remittance Notes (State Railway form no. C. O. 20) which contains one block foil and two counterfoils. These counterfoils and the block foil will be filled in by the station master to show the full particulars of the remittance. The treasury officer will write in words at the foot of each form the amount received, and will retain one of the counterfoils, returning the book with the block foil and the remaining counterfoil duly initialled and signed respectively. From these attested block foils the station master will prepare the consolidated treasury receipt at the end of the month and get it signed by the treasury officer and forward it to the Chief Auditor, or the Chief Accounts Officer of the railway where such officer exists.

C. A. C. 421. **620.** All receipts on account of the railway department must be recorded in a register in form no. 75, care being taken to show remittances received from departmental officers and their subordinates separate from those received from others on their account. An extract from this register will be made and sent to the Principal Auditor with the cash account.

Payments.

621. Funds will be supplied to the company-managed railways by means of letters of credit (form 73). The Government Examiner of Accounts who is the Audit Officer for this purpose and requires funds to be placed at the credit of their disbursing officers at particular treasuries may issue the letters of credit direct on those treasuries, specimens of signature of the relieving officer being supplied by the relieved officer for the information and guidance of the Treasury Officer when there is a change of office. C. A. C. 422

1 The system of letters of credit on State-managed railways has been abolished. In case of drawings on sub-treasuries, however, the disbursing officers will give the necessary notice to the Treasury Officers concerned as required under paragraph 63 of the Financial Handbook, Volume V, Part I.

2 In the case of railway companies, the government examiner of accounts will be treated as the audit officer for the purposes of this and other rules in this chapter.

622. If a letter of credit miscarries, or be delayed and the disbursing officer thereby runs short of funds he may be allowed to draw funds within the limit of the expected letter of credit but the Treasury Officer will at once report the circumstances by telegram to the Government Examiner of Accounts by whom the letter of credit is to be issued. C. A. C. 423

NOTE 1—The agents of the branches of the Imperial Bank of India will also be guided by this rule.

NOTE 2—The Controller of Railway Accounts and the Director of Railway Clearing Accounts Office also perform the duties prescribed for audit and accounts officers under this paragraph.

Cheques.

623. Officers of company-managed railways will draw against their letters of credit solely by means of cheques. They are supplied departmentally with numbered cheque books, and before bringing one into use will advise the treasury officer of its number for record in the register of cheques paid (form no. 74). See paragraph 439. C. A. C. 424.

624. Paid cheques will be sent up by treasury officers in support of the debits in their accounts. C. A. C. 425.

accompanied by a covering list working up to the total debit. The covering list should show (1) serial no. (2) no. of cheques, (3) amount of the cheque.

Subordinate Railway Officers

C. A. C. 426.

625. A government servant in whose favour a letter of credit has been issued may empower any of his subordinate officers to draw cheques against his own letter of credit to any extent that he may specify supplying him with a cheque book bearing a different number from his own, and, of course, advising the treasury officer thereof.

NOTE—Separate letters of credit for such subordinate officers should not be opened either at the head or at a sub-treasury, the disbursing officer who ordinarily draws funds for this purpose gives a letter of authority only and the cheques drawn and paid under his authority will be charged off in the same way as if drawn by himself. His letter of authority should be dealt with in the manner described in paragraph 439.

C. A. C. 427.

626. When funds are required for a subordinate at a different treasury from that with which an officer of the company-managed railway himself banks, the latter should obtain a letter of credit on that treasury, and then empower his subordinate to draw against it. Funds should not be made available for such a purpose by means of remittance transfer receipts.

Payments at sub-treasuries

C. A. C. 428.

627. Funds may be obtained by a departmental officer, or his subordinate officers, from tahsil or sub-treasuries by means of cheques; but see paragraphs 56 and 63.

Service postage stamps.

C. A. C. 429.

628. No payment will be made at the treasury by officers of State railways worked by the State for the value of service postage stamps received by them from the treasury. Heads of departments and district officers, including those not located at the headquarters of the railway, are authorized to prepare bills for service postage stamps in the special form prescribed in paragraph 166 and present them at the nearest treasury, where they will be dealt with in the manner prescribed in that paragraph. No receipt will be granted by the treasury officer as cash is not paid into the treasury.

Compensation for lands.

629. Payments on account of compensation for lands taken up for the purposes of the Railway department should be debited direct in the cash book, the name of the railway (and, if possible, the name of the railway district) concerned being specified in each case. This rule does not, however, apply to payments of compensation made by special land acquisition officers (*see* Appendix XI) acting as disbursers of the Railway department. Such officers should be treated for the purposes of the rules in this chapter as officers of the railway department, and treasury officers are prohibited from issuing any money for their disbursements except against (1) letters of credit issued in their favour or (2) the written authority (*see* paragraph 625) of a railway department officer permitting them to draw against his own letter of credit. C. A. C. 430

Pass book.

630. The amount of each cheque paid and entered in the treasury accounts must be recorded also in a pass book (form no. 76), which will remain with the departmental officer and be sent by him periodically to be written up by the treasury officer from the register of cheques paid, details of cheques paid at a branch bank or at a sub-treasury being taken from the daily sheets. Nothing is to be credited in the register or in the Departmental officer's pass book except the letters of credit. C. A. C. 431.

NOTE—A departmental officer at the headquarters station should send his pass book to be written up every week; that of an officer at a distance may be forwarded at longer intervals, but the dates should be fixed. A departmental officer having banking accounts with two treasuries will, of course, have two pass books.

Monthly settlement.

631. The treasury officer should arrange to have a monthly settlement very early in the month with the departmental officer, i.e., he should have the pass book written up in respect of letters of credit received and cheques cashed, and issue a consolidated receipt for the remittances received during the previous month, *vide* paragraphs 630, 618 and 619. He should also furnish C. A. C. 432.

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RAILWAY DEPARTMENT

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the departmental officer with a certificate of balance as follows :

I hereby certify that the undrawn balance of Mr.———, Officer in charge of———Railway, at the end of———193——is Rs.———(in words).

CHAPTER XXVIII—DELETED

632—635. (*Deleted*).

CHAPTER XXIX.

PUBLIC WORKS DEPARTMENT.

Introductory.

636. The rules in this chapter apply primarily C. A. C. 437. to officers of the Public Works department. They are equally applicable to special land acquisition officers and other officers not belonging to the Public Works department, who may be authorized to incur expenditure against the grant for “public works.”

1 Treasury officers are prohibited from issuing any money for the disbursements of civil officers acting as public works disbursers, except in accordance with the rules in this chapter.

637. They do not apply to charges for construction (petty) and repair which are not treated as expenditure of the Public Works department, *vide* the rules in Chapter XIII.

1. For receipts on account of military cemeteries, *see* paragraph 654A

Receipts

638. (a) The rules in paragraphs 617, 618 and C. A. C. 439-620 apply *mutatis mutandis* to all cash receipts received from or on behalf of officers of the Public Works department.

(b) For receipts on account of recoveries of rent of buildings, *see* paragraph 107A. These recoveries should be credited in the manner laid down in exception (5) to rule 2 to paragraph 444(e).

Payments.

639. Funds are supplied to officers of the public C. A. C. 40. works department in two ways, viz., (1) directly by pay, travelling allowance and contingent bills, and (2) by means of cheques.

640—644] PUBLIC WORKS DEPARTMENT [CHAP. XXIX

C. A. C. 440 **640.** The two classes of payments referred to in paragraph 639 above will be registered separately in the treasury.

Bills.

C. A. C. 441 **641.** Gazetted government servants of the Public Works department draw their personal bills in the same way as gazetted government servants of the civil department. Bills of non-gazetted government servants and contingent bills are, however, drawn only by certain heads of offices; treasury officers will cash such bills of public works officers only if the latter have been placed in account with them specially for these purposes by a written authority from the Principal Auditor.

1 The rules in Chapters III and V to VIII apply *mutatis mutandis*

C. A. C. 442. **642.** Bills of non-gazetted government servants and contingent bills presented for encashment may, at the option of the drawing officer, be paid wholly in cash or partly in cash and partly by (a) cash orders on sub-treasuries (rule 2 to paragraph 64), (b) remittance transfer receipts on other districts, *vide* paragraph 324.

Cheques.

C. A. C. 443. **643.** Officers in charge of public works divisions and other public works officers who may be so authorized by the Principal Auditor in accordance with the rules in Volume VI of the Handbook may draw cheques on specified treasuries and thus obtain the funds required by them for departmental disbursements not covered by the bills cashed directly at treasuries. No letters of credit will, however, be issued specifying the limit up to which cheques may be drawn during the month.

C. A. C. 444 **644.** Payments made on cheques should be recorded in the register of cheques paid (form no. 74) prescribed for the Railway department; but no entries will be made in the column for "balance," there being no letters of credit. The paid cheques should be sent up by treasury officers in support of the debits in their accounts, accompanied by a covering list working up to the total debit. The covering list should show (1) serial no., (2) no. of the cheques, and (3) amount of the cheque.

Subordinate officers.

645. A divisional officer, authorized under paragraph 646 to draw cheques on the treasury, may empower any of his sub-divisional officers to draw against his own account. Separate accounts for sub-divisional officers should not be opened either at the head or at a sub-treasury; the divisional officer gives a letter of authority only and the cheques drawn and paid under his authority will be charged off in the same way as if drawn by himself. But if the divisional officer has intimated any limitation on the drawings of a sub-divisional officer for any month, the cheques drawn by the latter during that month should be noted, irrespective of the date of payment on the reverse of the letter advising the limitation, in the manner prescribed in paragraph 439. The entry in the register of cheques paid (paragraph 644) should, however, appear under the date of actual payment. C. A. C. 445

1. The accounts of all public works officers are not closed on the last day of the calendar month. The letters of intimation will, therefore, specify the dates of commencement and termination of the month in each case and the intimations advised therein should be held to be applicable to cheques drawn during the month thus defined. Any undrawn balance is not available for drawings in subsequent months.

646. When funds are required for a sub-divisional officer at a different treasury from that with which the divisional officer himself banks, the latter should get himself placed in account with that treasury (*vide* paragraph 643) and then empower his subordinate to draw against his account. Funds should not be made available for such a purpose by means of remittance transfer receipts. C. A. C. 446.

Payments at sub-treasuries

647. Funds may also be obtained by the divisional officer, or his sub-divisional officers, from tahsils or sub-treasuries by means of cheques, but see paragraphs 56 and 63. C. A. C. 447

1. See also rule 1 to paragraph 656

Pass book.

648. The amount of each cheque paid must be recorded also in a pass book or list of cheques cashed. C. A. C. 448.

649—651] PUBLIC WORKS DEPARTMENT [CHAP. XXIX

(form no. 77), which will remain with the divisional officer, and be sent by him periodically to be written up by the treasury officer from the register of cheques paid, details of cheques paid at a branch bank or at a sub-treasury being taken from the daily sheets.

NOTE—A divisional officer at the headquarters station should send his pass book to be written up every week; that of a divisional officer at a distance may be forwarded at longer intervals, but the dates should be fixed. A divisional officer having banking accounts with two treasuries will, of course, have two pass books.

Miscellaneous payments

C. A. C. 449.

649. Miscellaneous payments made at the treasury on behalf of the public works department and payments made by land acquisition officers, not being special officers (Appendix XI), on account of compensation for lands taken up for that department, should be debited direct in the cash book, the name of the division or office concerned being specified in each case.

Monthly settlement

C. A. C. 450

650. The treasury officer should arrange to have a monthly settlement very early in the month with the divisional officer, i.e., he should have the pass book written up in respect of cheques cashed during the previous month, and issue a consolidated receipt for the whole of the remittances received from the divisional officer and his subordinates during that month, *vide* paragraphs 631, 638 and 648. He should also furnish the divisional officer with a certificate of total issues in form no. 77A.

Return of forms supplied

C. A. C. 451.

651. A statement should be sent quarterly to each divisional officer giving the numbers and dates of all public works cheque books and receipt books issued (*vide* paragraph 437) on requisitions received from him and from each of his sub-divisional officers.

CHAPTER XXX.

MILITARY DEPARTMENT

Military Receipts.

652. Except in the case of earnest-money deposits [see paragraph 665(a)] cash tendered at a civil treasury by a military officer on account of the military department must be accompanied by a receivable order, in duplicate, issued by one of the officers mentioned in paragraph 653 in the following form (India Army form A-507), a stock of which is kept by them. On this authority the treasury officer will accept the money, credit it as a military receipt, and give the receipt to the person who pays the money:—

Please receive from—————or order the sum of
Rs.—————on account of—————and credit the
amount as a military departmental receipt, pertaining to
the (a)—

No.—————.

Dated—————

Designation of Officer.

(a) Here enter the name of the controller of military, army factory, or royal air force accounts concerned

NOTE 1—The duplicate copies of the receivable orders should be forwarded with the schedule of military remittances, form no 78-A, (vide paragraph 682) to the Principal Auditor.

NOTE 2—Recoveries made by civil authorities on account of the military department may be paid into treasury without a receivable order from a military officer.

NOTE 3—Cheques received for service stamps supplied to military officers should not be treated as military receipts, but dealt with under 421 and 422. See also paragraph 166II.

NOTE 4—For facility of reference and reconciliation differences all receipts for money paid on military receivable orders should be allotted serial numbers and should indicate the number recorded on the receivable order

653. The following is a list of departmental officers who are authorized to grant receivable orders:— C. A. C. 453.

The Military Accountant General or any gazetted government servant on his staff.

| | |
|--|---|
| The Controller of Accounts, | } or any gazetted government servant on their staff. |
| Royal Air Force, | |
| The Controller of Army Factory Accounts, | |

- The Controllers of Military Ac-
 counts,* } or any gazetted
 The Controller of Marine Ac- } government
 counts, } servant on
 } their staff.
 Director, Royal Indian Marine
 Deputy Director, Royal Indian
 Marine.
 Officers in charge Military
 Treasure chests.
 Director of Contracts, Army Headquarters.
 Officers and others (including accredited
 government agents) under the Director of
 Contracts.
 Controller of Chemical Research, Rawalpindi.
 Officer-in-charge, Assembly Factory, Rawal-
 pindi.
 Director of Military Training at Army Head-
 quarters, Staff Officers of Commands,
 Districts and Brigades Commandants of
 Schools of Inspection.
 Recruiting Officer for Gurkhas, Gorakhpur, and
 Assistant Recruiting Officer for Gurkhas.
 Ghoom.
 Military Estates Officers, and their representatives
 in cantonments.
 The Colonel Commandant, Rangoon Brigade
 Area
 The Embarkation Staff Officers, Bombay and
 Karachi.
 The Officers-in-charge, Clothing depots.
 The superintendents of remount depots.
 The officers-in-charge, medical stores depots.
 Officers and others in-charge of grass farms.
 Remount and purchasing agents.
 Superintendents of ordnance factories.
 Inspectors and assistant inspectors of ordnance
 inspection staff.
 The Proof Officer in charge of the Proof and
 Experimental Branch, Balasore.
 The Director of Ordnance Factories and Manufac-
 ture.

Chief Ordnance officers.

Officers (commissioned or warrant) in charge of arsenals or ordnance depots.

Departmental officers with honorary rank, warrant and non-commissioned officers in supply and transport charge at outposts.

The Superintendents, army remount department
—Horse-breeding circles.

Officers of the supply and transport corps.

Officers-in-charge of Pensioners Trivandrum and Trichur.

Pension Paymasters, Madras, Bangalore and Secunderabad

Officers and others in charge of Military dairy farms.

The General Officer Commanding Aden and officers commanding units at Aden

The General Officer Commanding, Port Blair.

Officers commanding a unit.

Military engineer service officers and sub-divisional officers.

Military engineer service accounting officers, i.e., commanding royal engineers, garrison engineers, district stores officers. and sub-divisional officers.*

NOTE—The above list should be strictly adhered to by treasury officers in accepting money from or on behalf of military department

654. For money paid into the civil treasury on any military account (*vide* paragraph 652), the treasury C. A. C. 454. officer (or, if the amount is less than 500 rupees, the accountant and the treasurer) will give an acknowledgment in the following form :—

*Unit accountants attached to the offices of Commanders Royal Engineers, and the head clerks employed in the offices of Garrison Engineers are authorized to sign receivable orders in connexion with amounts due to the State on account of rent and charges for water and electric energy on the understanding that the responsibility for their correctness devolves upon the accounting officers concerned

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MILITARY DEPARTMENT

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Serial no
 Receivable order no

Cash Receipt—Military department.

Received from———the sum of Rs.———
 which will be credited in my schedule of military receipts appertaining to the (a).

Rs.———.

Station———.

Date———.

Treasury Officer.

(a) Here enter the name of the military accounts officer specified in the receivable order, vide paragraph 652

NOTE 1—The receipt should invariably bear the serial number, as well as the number recorded on the receivable order

NOTE 2—Receipts may be given in duplicate, the duplicate copy being clearly marked as such, when money is paid into the civil treasury by Indian States in payment of the cost of stores issued by the Army

NOTE 3—The depositor should forward the receipt without delay to the officer issuing the receivable order (through the supply officer in the case of sums deposited on account of articles demanded on payment requisitions) to enable him to pass it on at once to his account officer for *adjustment*. In the cases referred to in note 2 above only the duplicate copy of the receipt should be forwarded.

654A. Amounts paid into a civil treasury by civil officers on account of military cemeteries will be treated in the treasury in the same way as other military receipts under paragraphs 652 to 654

Military Deposits.

C. A. C. 455. **655.** Deposits of the military department are of two kinds:—

(a) *Earnest-money deposits, made by intending tenderers.*—These are treated as revenue deposits, *vide* paragraph 341.

(b) *Other deposits.*—These will be received only under the written authority prescribed in paragraph 652 and they can be repaid only by cheques drawn against the assignments. These are to be credited in the schedule of military receipts.

Deceased Officers' Estates.

656. The following form of receipt must be used C. A. C. 456. when cash is tendered by presidents of committees of adjustment of estates of deceased officers and men:—

Estates of deceased officers and soldiers

CIVIL TREASURY (or BANK) OF _____ AT _____

Dated _____ the _____ 19 _____

Received from _____ President, Committee of Adjustment, the sum of Rs. _____, to be placed to credit of _____ (a) on account of estate of the _____ regiment _____

In charge of Treasury.

(a) Here enter the name of the military accounts officer specified in the receivable order, vide paragraph 652

NOTE—The surplus of the estates of deceased persons and of the property of deserters subject to the Indian Army Act (Act VIII of 1911) is remitted by the military department to the Accountant-General, Central Revenues.

Assignments for Payments.

657. Funds will be placed at the disposal of military disbursing officers by annual assignment estimates in their favour issued to treasury officers by the departmental audit officers in accordance with the procedure laid down in paragraph 621. The probable cash requirements of each officer for each month are specified in these assignments. All military disbursing officers may arrange in direct communication with their departmental audit officers for the transfer of their cash assignments from one treasury to another except in cases in which the transfer of funds is desired in favour of another disbursing officer. C. A. C. 557.

658. Payments will be made by treasury officers C. A. C. 458. against these assignments, provided that the disbursements made in any month, added to the payments already made in the previous months of the year, do not exceed the amount for which provision has been made up to that period in the annual estimate.

NOTES 1—For example, if the total provision of funds from April to November, inclusive, be at the rate of one lakh of rupees per month, or eight

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MILITARY DEPARTMENT

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lakhs in the aggregate, and the amount drawn upto October be only six lakhs, the difference (or two lakhs) may be drawn in November

NOTE 2—The amount of remittance transfer receipts drawn by military account officers (paragraph 583) will not be taken against the amount of their annual assignments

C. A. C. 459. **659.** The balance of the assignment unpaid on the last day of the year will lapse, except as regards cheques drawn before but paid after the end of the year, the amounts of which will be taken against the balance of the assignment of the year in which the cheques were drawn, the excess, if any, being treated as an over-drawal of the previous year and reported to the authorities concerned.

C. A. C. 460. **660.** When a regiment or battery is moved from a station where there is a military treasure chest to a station where there is a civil treasury, or *vice versa*, the Controller of military accounts will obtain from the treasury officer or military chest officer, as the case may be, a certificate specifying the full amount paid from the treasury or treasure chest within the official year and arrange for transfer of assignment.

Cheques.

C. A. C. 461. **661.** A military disbursing officer, who is allowed an annual assignment on a civil treasury, will draw against it exclusively by cheques in the prescribed form, which will be forwarded as vouchers in support of the charges in the treasury account.

C. A. C. 462. **662.** As prescribed in paragraph 658, the total payments on cheques during any month should not exceed the month's assignments *plus* the undrawn balance, if any, of previous months of the year.

C. A. C. 463. **663.** The issues of cash from civil treasuries to officers commanding British units will be made weekly on cheques which will be signed by the military account officers.

NOTE.—Military accounts officers, for payment of claims of regiments in their payment at Chaubattia, are allowed to draw as many cheques as are required upon the Ranikhet sub-treasury.

C. A. C. 464. **664.** Indian units and officers of both British and Indian units are paid monthly by cheque signed by the military account officer. Additional cheques for the payments of detachments and advances of pay to

officers leaving the corps, men proceeding on furlough, etc., may be issued by the military account officer as required.

665. In order to ensure that no inconvenience is caused to civil account officers in determining the particular military account office against which debits should be raised for sums paid by civil treasuries on account of military transactions, each officer who draws money by issuing a cheque, remittance transfer receipt, etc., as a military disbursement, should state on the cheque or other document the particular military account office against which the amounts should be debited, special care being taken to indicate the correct allocation. C. A. C. 465.

Military Training Grants.

666. Each officer to whom a portion of the annual training grant has been allotted will be granted a cash assignment on a treasury for the amount allotted to him and will draw against that assignment by cheque for the payment of charges as required. Should it be necessary for an allottee to make payments at a treasury other than that at which his assignment has been made, a transfer of the necessary funds will be arranged for by the controller of military accounts on application. C. A. C. 465A.

Each allottee will maintain a pass book in form no. 76 which will be sent periodically to the treasury officer to be completed from the register of cheques paid, and always immediately after the close of the month.

NOTE.—The unexpended balance of an assignment for a training grant allotment lapses to Government at the close of the financial year to which it relates

Advances.

667. In cases of emergency when time does not admit of money being obtained from a military accounts officer, an advance, if admissible under rule, may be paid by a civil treasury on the authority of a district or station order specifying the sum sanctioned and the name and office of the individual. The individual receiving the advance must furnish the treasury officer with a copy of the order sanctioning the advance and a receipt in duplicate. The order authorizing a treasury C. A. C. 466.

officer to make an advance of pay, travelling allowance, etc. should also indicate the particular military accounts officer, by whom the advance is adjustable. Each officer who signs an order for an advance will satisfy himself of its propriety and admissibility and the identity of the applicant. He will be held responsible that no unauthorized and irregular advances are granted. Such credit must not be applied for except in cases of actual necessity. Payments against advances so obtained will be made on cheques in the ordinary form, and will be charged in the treasury accounts in the same way.

NOTE 1—The procedure in respect of custody, issue, and encashment of station orders should be the same as in the case of cheques. That is—

- (1) Station orders should be written in a prescribed form printed on a special kind of paper and bound in books of convenient sizes
- (2) The instructions contained in paragraphs 57 and 58 should be followed in the case of station orders also.
- (3) Each book containing station order forms should be numbered consecutively and there should be two numbers on each form, viz.,
Station order no.

Book no. The number of each book as well as that of the first and the last forms contained therein should be communicated to the treasury officer before the book is brought into use. On presentation of a station order at the treasury for payment it will be the duty of the treasury officer to satisfy himself, by comparison of the numbers printed on it that it has been issued from the book notified to be in use by the officer signing the station order.

668. Emergent advances to military officers on account of pay and allowances will be made only on the authority of divisional headquarters or station orders, or under special instructions of Government. Receipts for such advances will be marked "emergent," and the district or station order must be furnished in each case to support the charge. One receipt, with one copy of the station order should be transmitted to the controller of military (including Royal air force, army factory and marine) accounts concerned, *on the very day* on which the advance is made, the other copy of the receipt, with another copy of the order, being the voucher with the account.

EXCEPTION—In the case of emergent advances drawn at Calcutta, Madras or Bombay, the receipts should be presented at the office or the Accountant General, who will then issue cheques on the local head office of the Imperial Bank of India.

NOTE—Note 1 under paragraph 667 applies to this paragraph also

669. In every case when an advance is made on the authority of a station or district order, under the provisions of paragraphs 667 and 668, the treasury officer should, on the same day, send a letter of advice to the officer who authorized the advance in station or district order. C. A. C. 468.

NOTE—All extracts from or copies of station orders which are intended for presentation at the treasury should, when practicable, be signed by the officer on whose responsibility the orders are issued. As this may not always be possible or convenient, specimen of signature of officers who may be authorized to sign true copies of such orders should be forwarded to the treasury officers concerned to enable them to compare signatures on the extracts or copies with the specimen.

670. Advances of pay cannot be made by treasury officers to regimental officers on leave in India, even on the authority of a district or station order, such officers must make arrangements with their disbursing officers for the remittance of their pay during their absence on leave. C. A. C. 469.

671. Treasury officers will on no account receive cash from military officers in reimbursement of advances made from their treasuries, as such advances should be adjusted by the officers receiving them in communication with the military accounts officer concerned. C. A. C. 470.

Emergent Payments for Troops on Active Service.

672. It may possibly happen that for troops on active service payments not provided for in these rules may be necessary. In such cases the fact of the payment must be reported immediately to the controller of military accounts concerned, as in the case of emergent advances. C. A. C. 471.

673. In the same way, in time of war civil officers may be directed to incur expenditure for the military department in procuring or collecting baggage animals or supplies, or in other ways; in such cases the civil officer should at once report to the military accounts officer concerned the best estimate he can form of the amount he will expend and the probable time during which his payments will be made. It is very necessary, too, that all claims thus incurred should be promptly paid. C. A. C. 472.

NB—It must be thoroughly understood that such estimates are only to be considered as a check upon the complete estimates furnished to the military department by the authority under whose requisition these supplies or services are demanded

C. A. C. 473.

674. (a) Every payment made by a civil officer on account of animals or stores purchased for the military department should be supported by—

(1) the payee's receipt, and

(2) the receipts of the purchasing officer to whom the animals or stores are handed over, in which receipt should be specified, in the case of animals, the dépôt roll on which they will be accounted for, and in the case of stores, the return in which they will be brought to account.

(b) When there is no representative of the military department to whom the animals or stores can be handed over, the civil officer should furnish proof that he has made them over to the railway authorities at the point of transmission for despatch to their destination, the proof being a certified copy of the acknowledgment of their receipt by the station master or other responsible officer of the railway

Marine Department Pensions.

675. Pensions to men of the Imperial Marine department will be paid by the civil department and debited to Imperial Marine.

Miscellaneous Payments.

C. A. C. 480.

676. Vouchers in support of payments of rents in military cantonments and other recurring charges of a similar nature should contain a reference to the authority under which each payment is made, and should be forwarded in original.

NOTE—The military department will not pay to the civil department rent for resumed free land included in a cantonment

C. A. C. 481.

677. For land compensation payments and payments in connexion with the movement of troops on the march, *see* paragraphs 214 and 215

Payments to Men on Leave

C. A. C. 482.

678. Payments to men on leave are arranged for by their commanding officers by remittance transfer receipts, irrespective of the command to which they belong and the presidency in which they reside while on leave.

Payments to Pensioners, etc.

679. [Payments to Indian Military Pensioners C A. C 483.
when made through the civil department are made as follows :—

(1) By the treasury officer who on receipt of the printed pension circulars from the Deputy Controller of Military Pensions, Lahore, or Controller of Military Accounts, notifying the grant of pensions, will scrutinize them to see whether any pensioner has been granted a pension payable at his treasury, if he finds that any pensions are payable at his treasury he should allot the next treasury serial number or numbers available to the new pensioner or pensioners appearing in the pension circular in question (wherever treasury serial numbers are now being allotted) and copy the particulars relating to the pensioners from the pension circular into a check register, noting as well the treasury serial number in the pension circular for future reference. On receipt of the descriptive roll (I. A. F. A-369) from the Officer Commanding the pensioner's unit, and the pension certificate (when presented in the case of Indian Military Pensioners granted pension under Military Rules), the treasury officer will note the treasury serial number assigned to the pensioner on these documents if such numbers are now being allotted. He will then proceed to compare the entries in these documents with those in the check register and complete the columns of the check register which remained blank after posting from the pension circular. The entries in the check register will be attested by the treasury officer. The treasury officer will retain the descriptive roll as long as the pensioner is paid at the treasury. On transfer of the pensioner to the payment of another treasury within the audit area of the Deputy Controller of Military Pensions, Lahore, the treasury officer will after completing the "Particulars of transfer" on page 4, forward the descriptive roll (I. A. F. A-369) direct to the treasury officer to whose payment the pensioner has been transferred and inform the Deputy Controller of Military Pensions, Lahore through the Controller of Military Accounts concerned.

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monthly statement of transfers, Form I, I. A. F. A-383(A). But if the transfer is to another audit area of the Military Accounts department the descriptive roll will be sent through the Deputy Controller of Military Pensions, Lahore Controller of Military Accounts of the old district, for transmission to the treasury officer concerned through the Controller of Military Accounts of the new district; intimation of such transfers should also be given in monthly Form I, on I. A. F. A-383(A).

The pensioner will be furnished direct by the Deputy Controller of Military Pensions, Lahore Controller of Military Accounts concerned, with a pension certificate (I. A. F. A-373) and a last pay certificate (I. A. F. A-447) by the Officer Commanding his unit. The pension certificate (I. A. F. A-373) is the personal property of the pensioner and must be produced by him on each occasion of drawing pension. When he presents himself for the first time to draw his pension, the pensioner will hand over the last pay certificate (I. A. F. A-447) to the treasury officer, which the latter will forward to the Deputy Controller of Military Pensions, Lahore Controller of Military Accounts, in support of the first payment made to the pensioner. Every payment made should be entered on page 3 (or 4) of the pension certificate (I. A. F. A-373) on the date of payment and attested by the signature of the disbursing officer.

NOTE—(1) Indian Military Pensioners who are resident of the town of Madras, Bangalore Cantonment, Secunderabad and Bolarum are paid by the respective pension paymasters

(2) Further detailed instructions are given in the "Handbook of instructions for the payment of Military Pensions" issued by the Deputy Controller of Military Pensions, Lahore

(3) Treasury officers are authorized to renew pension certificates without reference to the Deputy Controller of Military Pensions, Lahore Controller of Military Accounts concerned, in cases in which the pensioner's certificate is lost, destroyed or used up. The renewed pension certificate should bear the old number and date and the old ones (if available) should be retained by the treasury officer for one year and then destroyed

(2) Indian Military Pensioners are also paid by Military Officers, Political Agents and by the Post Office under departmental rules.

679A. The following instructions should be followed by treasury and other civil officers who may be

concerned either with the actual payment of military pensions or with the discovery and identification of heirs :

(a) *Claims to family pensions and children's allowances of heirs of military pensioners dying after demobilization in consequence of injuries received or disease contracted while on active service.*

(i) As required by paragraph 199 of the Regulations for the Army in India, volume II, civil officers should carry out investigations on account of such claims, only in cases in which inconvenience or hardship would be entailed by claimants having to proceed to the nearest military station or when the application is on behalf of a pardanashin lady. In all other cases military authorities will investigate the claims. Investigation should be made by some responsible officer not below the rank of a tahsildar, treasury and sub-treasury officers having no concern with this matter.

(ii) Independent evidence of the relatives and other respectable persons of the village should be taken about the disease of the deceased pensioner

(iii) A file should be opened for each inquiry and retained in the treasury office for 30 years so that all records may be available, if required, at a future date.

(b) *Claims to lifetime arrear pensions preferred by the legal heirs of deceased military pensioners.*

(i) The procedure to be observed in the matter of reporting the death of such pensioners and the agency through which an investigation of such claims should be made are described in paragraphs 718-A to 718-F of the Manual of Government Orders, volume I. These orders should be closely followed

(ii) Payments to claimants should always be made to them direct and not on the production of life certificates, except in the case of old and infirm pensioners to whom payment can be made on a life certificate, which should clearly state that the pensioner is so old and infirm that he cannot attend the treasury.

(iii) A regular file for each case should be prepared and consigned to records, and the treasury officer should

680-681]

MILITARY DEPARTMENT [CHAP. XXX

verify quarterly that all such files have been consigned to records, after checking them with the *misilband* register.

(iv) The heirs should be identified at least by the mukhiya and the chaukidar of the village.

C. A. C. 484.

680. Payments are also made by treasury officers to the classes noted below under instructions from the controllers of military accounts :—

- (1) British army reservists.
- (2) Pensioners other than Indian military pensioners.
- (3) Widows and children in receipt of capitulation, subsistence, and orphan allowances

NOTE—Special care should be taken in identifying military pensioners, claiming single payments. The mere production of a letter purporting to have been issued by a military audit officer should not be considered sufficient for this purpose. Such payments to European pensioners will as a rule, be made by the military department itself.

Old Military Fund Pensions

C. A. C. 485.

681. (a) Pensions derived from the old military orphan and medical funds are paid by treasury officers on warrants in India Army Form A-324, over-stamped in prominent type with the words “Chargeable to civil department” and issued on civil treasuries by the controller of Army Factory Accounts, who deals with accounts of the funds concerned without regard to the division in which the pensioner may be residing. Pensioners who reside at stations where there are no civil treasuries may be allowed to draw their pensions from local military treasury chests, in which case the charges will be debited to the civil department through the exchange accounts.

(b) Payments in connection with the above funds on account of (1) benefits received by wards, such as marriage dowries, passage-money, etc.; (2) passage-money of widows and other miscellaneous charges are also made by treasury officers. Letters of advice on the treasury officers concerned will be issued to the payees, and on the same day the passed bills will be transmitted to the treasury officers with a forwarding memorandum showing the numbers and dates of letters of advice.

Both letters of advice and bill should be enfaced "Debitable to civil department," and will form the voucher for the payment, to be submitted to the Principal Auditor.

(c) The payment should not be included in the military schedules, paragraph 682, but be entered in a separate register. The total payments will be entered in the bi-monthly lists of payments and will be supported by the vouchers with a covering schedule.

NOTE.—Pensions of widows and orphans payable in India from the "Indian military service family pension fund" and the "Indian military widows and orphans fund" are paid by civil treasury officers on warrants issued by the Controller of Army Factory Accounts on civil treasuries. Such pensions are payable monthly in arrears.

Treasury Accounts.

682. The receipts and payments of the military C. A. C. 486. department will be entered in the treasury in schedules (forms 78A, 78B, 79 and 80). The monthly totals of the receipt schedule pass into the cash account, while the totals of the payment schedules pass into the lists of payments. A copy of the receipt schedules one for remittance transfer receipts and military remittances with receivable orders and one for miscellaneous recoveries should accompany the cash account, and a copy of the payment schedules, one for military cheques and transfer receipts and one for miscellaneous payments, with vouchers should be forwarded to the Principal Auditor with the list of payments.

NOTE.—A cash remittance, made under special orders, to a military treasure chest, is to be entered in the column for "Cheques against assignments".

CHAPTER XXXI.

(POSTS AND TELEGRAPHS—POSTAL SECTION.

Treasury Pass Book.

683. Each head office keeps for each treasury C. A. C. 487. with which it deals a separate treasury pass book, which contains a complete record of all sums received from or paid into the treasury (whether in cash or by transfer) by itself or any of its sub-offices. If the head office is at headquarters, this book accompanies all remittances to or demands on the treasury, and is attested by the treasury officer in respect of the head office transactions as they occur, and in respect of the sub-treasury transactions after verification with the credits and debits communicated in the sub-treasury accounts. If the head office has dealings with a sub-treasury only, the pass book is not attested by the treasury officer, as it would have to be transmitted by post, which would be inconvenient.

NOTE—When a postmaster has a sub-post office under him, which has transactions with a sub-treasury in another district, he will keep two treasury pass books, one with the local treasury and the second with the treasury of the other district under which the sub-treasury is

Receipts.

684. (a) Money paid into a treasury by a postmaster will be forwarded with the usual chalan and the C. A. C. 488. post office treasury pass book and will be acknowledged by the signature of the treasury officer (or the accountant and treasurer in case of sums under Rs. 500) in the column provided in the latter.

(b) Money paid into a treasury by a sub-postmaster will be forwarded with chalans in duplicate and the post office treasury pass book; the pass book will be signed by the treasury officer (or by the treasurer and accountant if the amount is below Rs. 500). The dupli-

685-685A] POSTS AND TELEGRAPHS [CHAP. XXXI
POSTAL SECTION

cate chalan will be retained in the treasury and the original returned signed as above to the sub-postmaster.

C. A. C. 489.

685. (a) Money paid into a sub-treasury (tahsil or taluk) by a postmaster will be accompanied by the post office treasury pass book and a single receipt. The sub-treasury officer will attest the entries in the pass book and retain the receipt.

(b) Money paid into a sub-treasury (tahsil or taluk) by a sub-postmaster will be accompanied by the post office treasury pass book and by receipts in duplicate. The sub-treasury officer will attest the entries in the pass book and return the original receipt duly signed.

Adjustment by book transfer of the payment of municipal taxes on government buildings.

C.A.C.489A

685A. The following procedure has been prescribed to regulate the book adjustment of payment of municipal taxes on post offices :—

The postmaster, on receipt of a bill from a municipality or local board, should enter the amount of the bill as a drawing from treasury in the treasury pass book and send the treasury pass book with the bill and a receipt to the treasury officer concerned. The treasury officer will attest the entry in the pass book and credit the amount to the account of the municipality or local board, as the case may be, retaining the receipt as a voucher in support of the charge in his own account. The postmaster, on receipt of the pass book with the bill (in which a note will be made by the treasury officer to the effect that the amount of the bill has been credited to the account of the municipality or local board concerned), should charge the amount in his office contingent bill, the charge being supported by the bill. The drawings from the treasury on this account will be taken against letters of credit.

Letters of Credit.

686. Letters of credit, both ordinary and tele- C. A. C. 490.
graphic, are issued by the deputy accountants general,
posts and telegraphs, in charge of audit offices at
Calcutta, Nagpur, Madras, and Delhi on civil treasuries
in favour of postmasters within their circle of audit to
place them in funds for their cash requirements.

687. When funds are required for a sub-post C. A. C. 491.
master at a different treasury from that with which the
postmaster himself banks, the latter should obtain from
the deputy accountant general, posts and telegraphs, a
letter of credit on that treasury and then empower his
subordinate postmaster to draw against it

Supplementary Telegraphic Credits.

688. Should an unexpectedly large demand on C. A. C. 492.
any treasury arise, the deputy accountant general,
posts and telegraphs, will telegraph to the treasury officer
direct "Credit post—thousand" and will confirm the
telegram on the same day. Immediately on receipt of
the telegram the treasury officer will issue necessary
advice to the postmaster concerned.

NOTE.—The treasury officer is not to refuse merely upon the ground
that the treasury balances is very low. He may assume that if he accepts
the demand the deputy controller of the currency will, if necessary, place
him in funds as soon as possible, and he should therefore refuse only if he
knows that other demands will have to be met before there is time to place
him in funds to meet them.

Payments against Letters of Credit.

689. Payments to the post office against letters C. A. C. 493.
of credit will be made on presentation of receipts, which
will simply show the amount required without men-
tioning the nature of the charge.

NOTE.—At places where the Imperial Bank transacts treasury business,
payments on behalf of such post offices as are approved by the Director
General for this purpose will also be made to important firms and individuals
of repute on presentation of cheques for sums of not less than Rs 250 each.
When issuing cheques, postmasters will enter the amounts in their treasury
pass books and the treasury officer will attest the entries when the book is
next presented by the postmaster. If a cheque has not, in the meantime,
been cashed, the item should be left unattested by the treasury officer, till
such time as the cheque is cashed. If the cheque is not cashed during
the same month, the treasury officer will cancel the entry in the postmaster's

treasury account as well as in the pass book, and the postmaster will show the item in his treasury account and pass book as the first item next month. The cheques will not have to be presented at the treasury before they are presented at the bank for payment. These payments will be taken against letters of credit.

C. A. C. 494

690. A postmaster may empower any of his sub-postmasters to draw against his own letter of credit to any extent that he may specify, intimation being given to the treasury officer and his consent obtained.

C. A. C. 495.

691. The postmaster will inform the treasury officer of the manner in which he desires the amount of his letter of credit to be distributed between the district and any sub-treasuries, to be drawn against by himself and his sub-postmasters. If, at any time, payments are required to be made at the district treasury, or a sub-treasury, in excess of the allotment made to it, the postmaster will sanction an additional allotment by a corresponding reduction in the amounts assigned to specified sub-treasuries or the district treasury. The treasury officer and sub-treasury officers will then pass payments against the revised allotments. The redistribution of allotments to sub-treasuries should be communicated by wire (wherever possible) by the district treasury to the sub-treasuries concerned.

C. A. C. 496.

692. When funds are drawn by a postmaster from treasury or sub-treasury (tahsil or taluk) he will present his treasury pass book with a receipt. The treasury or sub-treasury officer will initial the entry in the book and return it, with the money, to the postmaster retaining the receipt as a voucher in support of the charge in his own account.

NOTE.—Notwithstanding the provisions of paragraph 47(c) in part I, receipts in indelible pencil impressed with the *oblong money order stamp* and signed by the head postmaster may be accepted as sufficient.

C. A. C. 497

693. When funds are drawn by a sub-postmaster from a treasury or a sub-treasury (tahsil or taluk) he will present his pass book with duplicate receipts. The treasury officer will initial the entry in the pass book and return one receipt with a note of payment written across it, with the money, to the sub-postmaster, and retain the other receipt in support of the charge in his own account.

Refunds not exceeding Rs.100.

694. Payments to the post office on account of C. A. C 498. money order issued by the treasury officers in payment of small refunds not exceeding Rs.100 [*vide* note to paragraph 343 (c)] are not made in cash, but the amounts are credited to the post office in the treasury accounts by book transfer. In the case of undelivered money-orders issued by the treasury officer the post office will not send the cash with the money-orders to the treasury but will credit the amount by book transfer.

Revenue Money Orders.

695. Payments on account of revenue money C. A. C 499. orders are not made in cash; the transactions are adjusted by book transfer on a receipt, in the prescribed form, signed by the postmaster for the total value of the money orders paid to the revenue authorities on each day. The debits to the post office raised on this account are not charged against letters of credit

Money Orders in favour of the District Officer.

696. (a) The above rule applies also to money C. A. C 500. orders in ordinary form issued in favour of the district officer in payment of revenue under his management. The amount will be adjusted by transfer and necessary entries in the revenue registers will be made from the money order coupons or treasury advices as may be arranged by the principal auditor in consultation with the local government. Ordinary money orders in favour of other government officers will be paid in cash in the usual course.

(b) With the exception of money orders in favour of a cantonment committee all money orders in favour of any local body entitled to bank at the treasury or sub-treasury will also be paid by book transfer

Postal Transactions with Indian States.

697. Surplus collections made over to Indian C. A. C. 501. State treasuries, or amounts drawn from such treasuries

698-699]

POSTS AND TELEGRAPHS [CHAP. XXXI
POSTAL SECTION

for postal purposes at places where there is no government treasury, are adjusted through the government treasury with which the Indian State banks by transfer debit or credit to the post office with corresponding credit or debit to the Indian State concerned

Post Office Registers.

C. A. C. 502.

698. All receipts and payments on account of the post office will be posted by the treasury officer in registers of post office receipts and payments. The transactions of each head post office having a separate letter of credit at the treasury should be shown in a separate column sub-divided for payments in cash and by transfer. Receipts and payments originating in the civil department should not be included under any post office, but should be shown in a special column headed "Miscellaneous "

Consolidated receipts

C A. C 503

699. At the end of the month, the postmaster of each head post office will prepare a consolidated receipt in form no. 80A for all payments made by him during that month into each treasury, giving full particulars of each transaction chronologically and send it to the treasury officer by the 4th of the month following. The treasury officer will fill in, against each item in the receipt, the month in which credit has been afforded by him, attest the entry, make out an analysis of the amounts of his credits by months at the foot of the receipt and return it to the postmaster by the 10th of the same month.

The postmaster of each head post office will prepare in duplicate (by carbon process) in form no. 80B a similar consolidated receipt for all drawings from each treasury made during the month giving full particulars of each transaction chronologically and send it to the treasury officer by the 4th of the month following the month of transaction. The treasury officer will fill in, against each item in the receipt, the month in which the corresponding debit has been raised by him, attest the entry, incorporate in the consolidated receipt any

modifications by addition or deduction in red ink at the end, and also make out an analysis of his debits by months at the foot of the receipt. The treasury officer will agree the figures with his total debits for the month and send both the copies of the receipt to his Accounts Officer by the 10th of the month following.

Postage Stamps.

700. Rules for the supply and distribution of C. A. C. 504. stamp of all descriptions (including postage stamps) laid down by the Government of India will be found in the Stamp Manual.

CHAPTER XXXII.

POSTS AND TELEGRAPHS—TELEGRAPH SECTION.

Receipts

701. Whenever money is sent to a treasury or C. A. C. 505. sub-treasury the telegraph officer who sends it must forward with each remittance a remittance book, on which the treasury or sub-treasury officer (or the accountant and treasurer when the remittance is under Rs.500) will note his initials as a receipt, and a "chalan" or memorandum of particulars of payment which will be retained (and in the case of a sub-treasury, forwarded with its accounts to the district treasury). The treasury or sub-treasury officer or the accountant and treasurer, as the case may be, will furnish the telegraph officer with a separate receipt as his voucher for payment. The remittance book will be a simple memorandum book with date, particulars and amount of remittance and place for initials of the receiving officer.

702. Telegraph officers are prohibited from C. A. C. 506. opening any deposit account with civil treasuries. Every payment made to a treasury must be to the credit of government as a "Telegraph remittance."

Adjustment by book transfer of the payment of municipal taxes on Government buildings.

702A. The following procedure has been prescribed to regulate the book adjustment of payment of municipal taxes in — C. A. C. 506A.

Radio offices and departmental telegraph offices which draw funds from post offices.

These offices should on receipt of the bill for taxes from the municipality or local board send it to the post office concerned for adjustment with the treasury. The postmaster should then follow the procedure outlined in

paragraph 685-A for post offices and charge the amount as a payment to the departmental telegraph office or radio office, as the case may be, the charge being supported by a receipt to be obtained from the officer-in-charge of the departmental telegraph office or radio office. The officer-in-charge should, in his turn, credit the amount in his accounts as a receipt from the post office and charge it to the head "Rates and Taxes" in his primary abstract, the charge being supported by the bill.

Divisional offices (Engineering and Wireless) and departmental telegraph offices which obtain funds direct from treasuries.

These offices should, on receipt of the bill, issue a cheque in favour of the treasury officer and request him to credit the amount to the account of the municipality or local board, as the case may be. The amount should, at the same time, be charged in the primary abstract to the head "Rates and Taxes" the charge being supported by a receipt to be obtained from the treasury officer in token of his having received the cheque.

Payments.

C. A. C. 507.

703. The issues of money from treasuries are made only to or by order of officers in recognized charge of divisions or store depots except the Calcutta store depot or certain selected telegraph offices and are entered in the treasury accounts as remittances (or transfers of public money) from the treasury to the posts and telegraphs.

NOTE.—Payments for the Calcutta Store Depot are made by the Assistant Accountant General, Posts and Telegraphs, Telegraph Storeyard, Alipore

C. A. C. 508.

704. Whenever a relief from charge of a division, store depot (other than the Calcutta Store Depot) or an office which draws funds from a treasury is ordered on account of transfer, leave, suspension or otherwise, the relieved officer should intimate the fact and send a specimen of the signature of the relieving officer to the treasury officer. In cases, however, where an officer dies or leaves his post, the intimation and the specimen signature should be sent by the officer's immediate superior.

CHAP. XXXII] POSTS AND TELEGRAPHS [705—715
TELEGRAPH SECTION

705. Telegraph officers who are supplied with C A. C. 509. funds from treasuries draw money on cheques without letters of credit.

NOTE.—These officers are supplied departmentally with numbered cheque books and, before bringing one into use, they will advise the treasury officer of its number for record in the register of cheques paid (Form 74)

Foreign Telegraph Advances.

706. Balances found to be due to foreign telegraph C A. C. 510. administrations for messages sent by their lines will be paid by treasury officers on presentation of certificates signed by the Accounts Officer, Telegraph Check office.

Cheques.

707. Officers in charge of Telegraph Engineering C A. C. 511. and Wireless Divisions and Telegraph Store depots (except the Calcutta Store Depot) and superintendents in charge of the departmental telegraph offices at Calcutta, Bombay, Madras, Agra, Rangoon, Lahore, Ahmedabad, New Delhi and Simla and deputy superintendents in charge of the departmental telegraph offices at Dacca and Poona who may be authorized by the Deputy Accountant General, Posts and Telegraphs, concerned (in accordance with the rules in the Posts and Telegraphs Initial Account Code) may draw cheques on specified treasuries and thus obtain the funds required by them for departmental disbursements. No letters of credit will, however, be issued specifying the limit up to which cheques may be drawn during the month.

NOTE.—The rules in paragraphs 644 to 646, and 650 regarding cheques, payments to sub-divisional officers, pass-books and monthly settlement apply *mutatis mutandis*

Sub-treasuries

708. A divisional officer or a sub-divisional officer C A. C. 512. may, by previous arrangement with the treasury officer concerned, obtain funds by cheques drawn on sub-treasuries.

709 to 714. (Concelled).

Postage Stamps.

715. Sanctioned permanent advances of postage C. A. C. 519. stamps may be made to heads of departmental telegraph

716-717]

POSTS AND TELEGRAPHS
TELEGRAPH SECTION

[CHAP. XXXII]

offices without payment; their value will not be credited in the treasury account but deducted in the *plus* and *minus* memorandum of postage stamps, the deduction being supported by the receipt granted by the head of the departmental telegraph office and the sanction

C. A. C. 520.

716. To prevent inconvenience to the public when treasuries are closed for holidays of more than one day's duration, treasury officers are authorized to advance to heads of local departmental telegraph offices without payment, such postage stamps as the postmaster-general (Telegraph Traffic Branch) of the circle may consider necessary; the requisition of the postmaster-general will be attached to the receipt for the stamps and will support the reduction appearing in the *plus* and *minus* memorandum.

C. A. C. 521.

717. These temporary advances are to be adjusted immediately on the reopening of the treasury by the return of the unused stamps and the money value of those sold, and care should be taken that no delay occurs in effecting the adjustment. The cash received will be credited in the cash book as proceeds of postage stamps sold in usual course with a corresponding entry in the *plus* and *minus* memorandum: and in the latter in a separate entry the full amount of stamps advanced will be shown as returned.

NOTE.—If the stamps are issued and returned in the same month neither the deduction on issue nor the addition on return need be shown in the *plus* and *minus* memorandum.

CHAPTER XXXIII

LOCAL FUNDS.

Receipts and Payments.

718. The transactions of all local funds, including municipal and cantonment funds, should be recorded in the form used for personal deposits, but must be kept quite distinct, and must pass into the cash account as deposits of local funds, and not as personal deposits C. A. C. 522.

719. The transactions of each fund should be entered in a separate column in the treasury register which allows one column for every such fund in the district. Unless the funds are very few in number it is most convenient to have registers and totals for municipal and cantonment funds separate from those of other funds. C. A. C. 523.

720. The account of a local fund at the treasury is ordinarily a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure, see paragraph 364. The treasury officer need only see that the voucher for payment is in proper form and signed by the proper officer and that the amount does not exceed the amount at credit of the banking account. C. A. C. 524.

Plus and Minus Memorandum.

721. A *plus* and *minus* memorandum should be appended to the monthly accounts showing for each local fund the balance at the beginning of the month, the amounts received and credited during the month, and those paid out during the month and deducting the balance at the end of the month. In the case of local funds, which have a provincial balance only, the balance column should not be filled up. C. A. C. 525.

Verification of Balances.

722. The balances at credit of each fund should be verified annually in the manner prescribed in paragraph 367. C. A. C. 526

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| 81—84. (Deleted). | |

para. 444]

Treasury for the month of _____ 19

[illegible]

FORM 46

[See Chap. 19, para. 444]

Register of (Land Revenue) Receipts

Treasury for the month of _____ 19 .

| Date of receipt | Number of chalan | Date of sub-treasury return | Name of treasury | Detailed heads | | | | | | | | | | | | Daily total of each treasury | | | Daily total carried to cash book | | |
|-----------------|------------------|-----------------------------|------------------|----------------|----|----|-------|----|----|-------|----|----|-----|-----|-------|------------------------------|------------|----|----------------------------------|----|----|
| | | | | | | | | | | | | | | | | Rs. | a | p. | Rs. | p. | |
| | | | | | | | | | | | | | | Rs. | a | | | | | | p. |
| | | | | Rs. | a. | p. | Rs. | a. | p. | Rs. | a. | p. | Rs. | | | | | | | | |
| 19 . | | | | Rs. | a. | p. | Rs. | a. | p. | Rs. | a. | p. | Rs. | a. | p. | Rs. | p. | | | | |
| 1st May .. | 70 to 80* | .. | Head | 7,000 | 0 | 0 | 1,072 | 0 | 0 | 4,000 | 0 | 0 | .. | .. | 2,072 | 0 | 0 | | | | |
| | .. | April 7.. | A, pore | 1,000 | 0 | 0 | 3,000 | 0 | 0 | .. | .. | .. | .. | .. | 4,000 | 0 | 0 | | | | |
| | .. | " 30 .. | B, pore | 400 | 0 | 0 | .. | .. | .. | 7½ | 0 | 0 | .. | .. | 47½ | 0 | 0 | | | | |
| 2nd May .. | 80 to 81* | .. | Head | | | | | | | | | | | | | | 16,546 0 0 | | | | |
| | | | Total | | | | | | | | | | | | | | | | | | |

* These entries would be in detail, although here shown in lump sums.

[illegible]

FORMS

FORM 50

[See Chap. 19, para 454]

[Foolscap or Demy]

Accountant's Daily Balance-sheets for _____ 19 .

| | | | | Rs. | a. | p. |
|--|-------|---|----|-----|----|----|
| Opening balance as per last page | .. | : | .. | .. | | |
| Receipts as per cash book | .. | : | : | .. | | |
| Total | | | | .. | | |
| Disbursements as per cash book | .. | : | .. | .. | | |
| Closing balance | | | | .. | | |
| Deduct balances in sub-treasuries as follows: | | | | | | |
| Sub-treasury, as per daily sheet of (date) | | | | | | |
| Ditto | ditto | of | .. | | | |
| Ditto | ditto | of | .. | | | |
| Ditto | ditto | of | .. | | | |
| Ditto | ditto | of | . | | | |
| Ditto | ditto | of | . | | | |
| Cash remittances within the district as per following details: | | | | | | |
| From | To | Date of charge in sub-treasury sheet or treasurer's cash book | | | | |
| | | | | | | |
| Actual balance in district treasury | | | | .. | | |
| Do. (in words) | | | | .. | | |

Agreed with treasurer's balance-sheet.

Accountant.

Treasury Officer*

*The date and signature should be entered in full.

FORMS

FORM 51

[See Chap 21, para. 511]

Register of Pension Payment Orders on ——— Treasury.

| Number of Pension Payment Order | Name of pensioner | Monthly Amount | | | Remarks |
|---|-------------------|----------------|----|----|---------|
| | | Rs. | a. | p. | |
| | | | | | |

FORMS

FORM

[See Chap.

[To be printed on ordinary

Bill for pension chargeable to _____ paid at the _____

| Payment | | | Signature of pensioner to non-employment certificate | |
|---------|-----|---------------------------------|---|-------------------|
| Date | No. | Number of pension payment order | <i>We declare that we have not received any remuneration for serving in any capacity either in a Government establishment or an establishment paid from a local fund during the period for which the amount of pension claimed in this bill is due.</i> | Name of pensioner |
| | | | | |

NOTES—1. The non-employment certificate should
 2—In the case of pensioners who furnish
 should ascertain and report whether the

21, para 517]

Foolscap length ways]

Treasury from _____ to _____ 19 .

| Monthly amount | | | Period of claim | Amount paid | Signature of payee with stamp if payment exceeds Rs.20 |
|----------------|----|----|-----------------|-------------|---|
| Rs. | a. | p. | | | <i>We do hereby acknowledge to have received the amount set against our respective names as pensions due for the periods noted under the order quoted in our respective pension payment orders.</i> |
| | | | | | |

also be printed in vernacular.
particulars of re-employment in the certificate [see para. 526], the disbursing officer
rules regarding such re-employment have been duly observed.

FORM 53

Notice summoning pensioners once a year for identification.

No. _____

OFFICE OF THE

Dated _____ the _____ 19

To

PLEASE note that, in accordance with the prescribed rules for the identification of pensioners, your personal attendance at this office is due before you draw your next pension bill.

(Signature) _____

(Designation) _____

FORM 54

[See Chap. 22, para. 587]

[To be printed on royal paper breadthways and ruled across into separate spaces about $\frac{1}{4}$ inch deep.]

Register of Receipts of deposits in the month of at treasury.

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--------------------------|-----|------|--------------------------|-----|--|--|--|-------------------|--|--|------|--------------------------|-----|--|--|--|-------------------|--|--|------|--------------------------|-----|--|--|--|-------------------|--|--|------|--------------------------|-----|--|--|--|-------------------|--|--|
| Date of receipt | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Number of each deposit | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| From whom received | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Nature of deposit | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Amount of each deposit | Rs. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Initials of P. O. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Daily total carried to cash book | Rs. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <div style="display: flex; justify-content: space-between;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg);">Details of repayment</div> <table border="1" style="width: 100%;"> <tr> <td>Date</td> <td>Amount of each repayment</td> <td>Rs.</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td>Initials of P. O.</td> <td></td> <td></td> </tr> <tr> <td>Date</td> <td>Amount of each repayment</td> <td>Rs.</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td>Initials of P. O.</td> <td></td> <td></td> </tr> <tr> <td>Date</td> <td>Amount of each repayment</td> <td>Rs.</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td>Initials of P. O.</td> <td></td> <td></td> </tr> <tr> <td>Date</td> <td>Amount of each repayment</td> <td>Rs.</td> </tr> <tr> <td></td> <td></td> <td></td> </tr> <tr> <td>Initials of P. O.</td> <td></td> <td></td> </tr> </table> </div> | | | Date | Amount of each repayment | Rs. | | | | Initials of P. O. | | | Date | Amount of each repayment | Rs. | | | | Initials of P. O. | | | Date | Amount of each repayment | Rs. | | | | Initials of P. O. | | | Date | Amount of each repayment | Rs. | | | | Initials of P. O. | | |
| Date | Amount of each repayment | Rs. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Initials of P. O. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date | Amount of each repayment | Rs. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Initials of P. O. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date | Amount of each repayment | Rs. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Initials of P. O. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Date | Amount of each repayment | Rs. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Initials of P. O. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total repayments | Rs. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Lapsed and credited to Government | Rs. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

[See Chap. 22, para 541]

[Full size, to be printed on foo'scap]

Treasury; Register of personal deposits or account of

[illegible]

The columns could no doubt be more compressed, and so would leave space for a continuation of the account.

FORMS

FORM 56

[See Chap. 23, para 545]

[To be printed on open foolscap, two pages]

Register of Daily Receipts and Repayments of personal deposits at ----- Treasury in the month of -----

| Receipts | | | | Payments | | | |
|----------|-------------|-------|--------------------------|----------|-------------|-------|--------------------------|
| Date | Account no. | | Daily total to cash book | Date | Account no. | | Daily total to cash book |
| | Rs. | a. p. | | | Rs. | a. p. | |
| 1 | | | Rs. a. p. | 1 | | | Rs. a. p. |
| 2 | | | | 2 | | | |
| 3 | | | | 3 | | | |
| 4 | | | | 4 | | | |
| 5 | | | | 5 | | | |
| 6 | | | | 6 | | | |
| 7 | | | | 7 | | | |
| 8 | | | | 8 | | | |
| 9 | | | | 9 | | | |
| 10 | | | | 10 | | | |
| 11 | | | | 11 | | | |
| 12 | | | | 12 | | | |
| 13 | | | | 13 | | | |
| 14 | | | | 14 | | | |
| 15 | | | | 15 | | | |
| 16 | | | | 16 | | | |
| 17 | | | | 17 | | | |
| 18 | | | | 18 | | | |
| 19 | | | | 19 | | | |
| 20 | | | | 20 | | | |
| 21 | | | | 21 | | | |
| 22 | | | | 22 | | | |
| 23 | | | | 23 | | | |
| 24 | | | | 24 | | | |
| 25 | | | | 25 | | | |
| 26 | | | | 26 | | | |
| 27 | | | | 27 | | | |
| 28 | | | | 28 | | | |
| 29 | | | | 29 | | | |
| 30 | | | | 30 | | | |
| 31 | | | | 31 | | | |
| TOTAL | | | | TOTAL | | | |

A separate column on each side will be assigned to each account, wherein the daily gross receipt and gross charge will be entered from the personal ledger. Thus there will be but one single line in this register for the transactions of all personal ledger accounts each day, and its gross totals will give the figures to pass into the cash book. A page of foolscap has probably breadth enough for nine such accounts; if there be more than one page can accommodate, either the two sides may be separated into different parts of the same volume, the same columns being carried across both pages, or more than one register may be opened, and the totals of the second, third, etc, carried into separate columns of the first

[To be printed on ordinary foolscap]

REGISTER OF CASH ORDERS ON SUB-TREASURIES ISSUED AND ADJUSTED.

Personal Ledger account with _____ Sub-Treasury.

| Orders issued | | | | | | | | | | Orders paid | | | | |
|---------------|--------------|-------|--------------------|------------|-----------|----------------------|------------------------------|--|-------------------------|-------------|------|--------------|-----------------|--|
| Date | No. of order | Payee | Value how received | Initials | | Amount of each order | Initials of Treasury Officer | Daily total to Register of Personal Deposits | Payment at Sub-Treasury | | Date | No. of order | Amount of order | Daily total to Register of Personal Deposits |
| | | | | Accountant | Treasurer | | | | Date | Amount | | | | |
| | | | | | | Rs a. p. | | | | | | | Rs. a. p | |
| | | | | | | Rs a. p. | | | | | | | Rs, a. p | |

The column of "payment at sub-treasury" is provided under "Orders issued" in order to give space for marking off paid orders and ascertaining whether the total of the orders outstanding agrees with the balance on the books. The balance month by month (the difference between the sums of the two columns of daily totals) should be carried forward to the new month to the column of daily total under "Orders issued". Under "Orders paid" the entries will be made in the order in which the paid orders are received back from the sub-treasury without reference to the period of issue, and the total will be agreed with the total charge in the sub-treasury account; the payments will at the same time be marked off in the issue columns from the original paid orders. The orders may be numbered in a general series for the whole district, but those on each sub-treasury must also be numbered in a separate annual series. The column "Value how received" is intended for remarks denoting cash or transfer.

FORM 58

[See Chap. 22, para. 552]

(To be printed on foolscap breadthways for use only where a duplicate (carbon) copy of form no. 38 is not utilized for the purpose)

List of Repayments of _____ Deposits at _____ Treasury
for the month of _____ 19 .

[illegible]

FORM 59

[See Chap. 22, para. 553]

[To be printed on ordinary foolscap]

Extract Register of Receipts and Payments of personal deposits at the _____ Treasury in the month _____ of _____ 19 .

[illegible]

FORMS

FORM 61

[See Chap 23, para. 563]
[Full-size form]

ADVICE LIST.

TO

THE OFFICER IN CHARGE OF THE TREASURY

AT

SIR,

I beg to advise having to-day issued upon you the under-noted supply bills and remittance transfer receipts amounting to Rs. *
TREASURY.

The

19

Officer in charge of Treasury.

| Special | Numbers | | To whom payable | Amount | Initials of Treasury Officer checking issue | Date of last issue within the last three years | Date of payment | Amount paid | Initials of the Treasury Officer making payment | Remarks |
|---------|----------------------|-------------------|-----------------|----------|---|--|-----------------|-------------|---|---------|
| | Printed (or general) | Transfer receipts | | | | | | | | |
| | Supply bills | | | Rs. a. p | | | | Rs. a. p | | |

* Total to be entered in words.

NOTE 1.—When a bill is under special authority endorsed for payment at a sub-treasury, the date of such endorsement and the name of the sub-treasury should be entered in the column "remarks."

NOTE 2.—When a cash order on a sub-treasury is issued in payment of a bill under the note to paragraph 576, the date of the cash order and the name of the sub-treasury should be entered in the column "remarks."

FORM 63

[See chap. 23, par a. 563]

[Condensed form]

FOREIGN BILLS ISSUED.

List of drawn upon Treasuries in other provinces by the Treasury of
the United Provinces during the month of 19 .

| Date of bill | Number (printed or general) | Under what authority issued† | To whom granted | To whom payable | Treasury drawn upon | Amount of bill drawn on Treasuries under the Government of -- | | | | | | | | | | Daily total carried to Cash Book | | Premium charged on issue of bills | | Remarks |
|--------------|-----------------------------|------------------------------|-----------------|-----------------|---------------------|---|-------------------|-----------|-----------|-----------|------------------|-----------|-----------|-----------|-----------|----------------------------------|-----------|-----------------------------------|--|---------|
| | | | | | | Central Revenues | Central Provinces | Burma | Assam | Bengal | Bihar and Orissa | Punjab | Madras | Decmbay | Rs | a. p. | Rs | a. p. | | |
| | | | | | | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | Rs. a. p. | | | |
| | | | | | | | | | | | | | | | | | | | | |

* Here insert supply bills, or remittance transfer receipts, as the case may be.

† See note under form no. 62.

FORMS

FORM 66

[See chapter 28, paragraph 590]

*Indent for Supply Bill (or Remittance Transfer Receipt) forms
required for use of the treasury at _____*

| Description of form | Issued in the past twelve months | Spoilt and re- turned after defacement in the past twelve months | Balance in store | Last- number in store | Indent- ed for |
|--|--|--|------------------------|-----------------------------|-------------------|
| Original on the Imperial Bank of India. | | | | | |
| Original on other treasuries | | | | | |
| Duplicates | | | | | |

FORMS

FORM 67

[See chapter 25, paragraph 603]

_____ Treasury.
The _____ 19

To

THE ASSISTANT COMMISSIONER,
NORTHERN INDIA SALT REVENUE,

The last salt receipt issue for _____ salt during the month of _____ 19

At District Treasury, was no _____ ,

At _____ Tahsil, was no. _____ ,

At _____ Tahsil, was no. _____ ,

At _____ Tahsil, was no. _____ ,

Treasury Officer

FORMS

FORM 68

(See chapter 25, paragraph 603)

Salt.

CONSOLIDATED TREASURY RECEIPTS.

treasury.

19 .

RECEIVED on account of Northern India Salt Revenue the sum of
Rs. _____

as detailed below for which credit has been given in the treasury
account for _____ 19 .

From Northern India Salt Revenue Officer—

| | Rs. a. p. | Rs. a. p. |
|--|-----------|-----------|
| Fines and forfeitures (including sale-proceeds of articles seized and confiscated) .. | ... | |
| Miscellaneous | ... | |
| From the public— | | |
| Fees and licences of saline works | | |
| Price of _____ maunds of salt _____ | | |
| *Excise duty on salt _____ | | |
| Cost of despatch of salt _____ | | |
| Cost of bags _____ | | |
| Miscellaneous _____ | | |
| Total .. | | |

*Includes Rs. _____ on account of interest on securities
deposited under the system of credit sale.

Treasury Officer.

To

Northern India Salt Revenue.

FORMS

FORM 70

[See chapter 25, paragraph 603]

Register of sums paid into the _____ Treasury by traders and others for credit of the Bombay Salt
 Statement Department during the month of _____ 19 .

| No. and date of indent | | Name and address of trader | | Quantity of | Price paid | | | | | Remarks | |
|------------------------|------|----------------------------|---------|-------------|-------------------------|---------------------------------|----------------------------------|--------------------------------------|-------------------|---------|--|
| No. | Date | Name | Address | Salt | Duty at Rs. 1 per maund | Ground rent at 8 pies per maund | Cost price at 2½ annas per maund | Haulage charges, at 6 pies per maund | Personal deposits | Total | |
| | | | | Md. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |

[illegible]

FORMS

FORM 73

[See chapter 27, paragraph 621]

_____ DEPARTMENT

____ LETTER OF CREDIT NO.

- - Dated the _____ 19 .

THE COLLECTOR OF
DEPUTY COMMISSIONER

SIR,

I HAVE the honour to request that you will cash the cheques
drawn by the _____

to the extent of Rupees _____

(This letter of credit has effect from the _____.)

I have the honour to be,

SIR,

Your most obedient servant,

Designation of the departmental Audit Officer.

FORM 75

[See chapter 27, paragraph 620]

Schedule of Railway Department receipts during the month of _____ 19__

[illegible]

+ Here should be entered the official designation of the officer concerned. All payments made by the officer (including his subordinates) should be entered in this column.

† These columns should be filled up only when payments into the treasury are not made by officers of the department but by others on their account.

FORMS

FORM 76

[See chepter 27, paragraph 630]

PASS BOOK.

The Treasury or the Bank of in account current with A. B.,
Division, Railway Dept.

DR.

CR.

| Month | Date | | † Initials of Officer Treasury | Month | Date | Particulars of cheques cashed | | Amount | | | † Initials of Officer Treasury |
|---------|------|-----------------------------------|--------------------------------------|-------|------|----------------------------------|----------------|--------|----|----|--------------------------------------|
| | | | | | | | | | | | |
| | | | | | | No. of Cheque | No. of Book | Rs. | a. | p. | |
| 1920 | | | | 1920 | | | | | | | |
| May .. | 1 | To Balance .. | | May | 6 | 1 | | 1,089 | 7 | 11 | J. K. |
| | | " Letters of Credit for May .. | | " | 8 | 49 | | 25,000 | 0 | 0 | J. K. |
| | | | | " | 10 | 2 | | | | | J. K. |
| | | | | " | 18 | 50 | | | | | J. K. |
| | | TOTAL | | | | By Balance | TOTAL .. | 26,039 | 7 | 11 | |
| June .. | | To Balance .. | | | | | | 14,949 | | | |
| | | | | | | | | | | | |
| | | | | | | | | 26,039 | 7 | 11 | |

† Each entry should be initialed after comparison with the register of cheques paid.

‡ To be balanced monthly and signed in full after being balanced.

FORMS

FORM 77A

(See chapter 29, paragraph 650)

I hereby certify that the total issues made from this treasury on cheques drawn
against the accounts of Mr..... officer in charge.....division, during
.19 , amounted to Rs..... (in words).....

Station.....

Date....

Treasury Officer.

FORM 78-A

(See Chapter 30, paragraph 682).

... .. GOVERNMENT.

MILITARY REMITTANCES, DIVISION.*List of Receipts on account of Military Remittances (from Military to Civil) in the..... ..Treasury for the month of19 .*

| Number of chalan | Date | From whom received | Remittance Transfer Receipts issued on Military Treasury chests | | Military Departmental receipts | | Daily total carried to cash-book | | | Remarks |
|------------------|------|--------------------|---|--|--------------------------------|--|----------------------------------|--|--|---------|
| | | | | | | | | | | |
| | | | | | | | | | | |

N.B.—Departmental receipts are received from or on the authority of the Military Departmental officers specified in paragraph 653, *vide* paragraph 652.

FORM 78-B

(See Chapter 30, paragraph 682)

... .. GOVERNMENT.

MISCELLANEOUS MILITARY RECEIPTS,..... ..DIVISION.*List of Miscellaneous Military Receipts in theTreasury during the month of19 .*

| Serial no. | Date | From whom received | Recoveries by Civil authorities for the Military Department | | Daily total carried to cash-book | | | Remarks |
|------------|------|--------------------|---|-----------|----------------------------------|---|---|---------|
| | | | Description | Amount | | | | |
| | | | | | | | | |
| | | | | Rs. a. p. | Rs. | a | p | |

[illegible]

| Name of month | | Rs. | Amount |
|---------------|--|-----|--|
| 1. | | Rs. | |
| 2. | | Rs. | |
| 3. | | Rs. | |
| Total Rs. | | .. | To agree with the total of columns 3 and 4 |

FORMS

FORM 80-B

[See chapter 31, paragraph 699]

Consolidated receipt of the post office for the amounts drawn from the treasury by post office, as incorporated in the Treasury accounts for the month of April, 193 .

| To be filled in by Postmaster | | | | To be filled in by Treasury Officer | | |
|-------------------------------|---|-------------------------|-----------------------------|-------------------------------------|----------------------------------|---------|
| | Name of Head or Sub-Post Office at which transaction occurred | Amount received in cash | Amount received by transfer | Month of debit in Treasury Accounts | Initials of the Treasury Officer | Remarks |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | Rs. a p. | Rs. a. p. | | | |
| .. | .. | .. | .. | .. | .. | |
| .. | .. | .. | .. | .. | .. | |
| . | . | .. | .. | .. | .. | |
| 20-4 | .. | 4,500 0 0 | | April | | |
| | | 500 0 0 | | May | | |
| | | 5,000 0 0 | | | | |
| | | 500 0 0 | | | | |
| | | 4,500 0 0 | | | | |

Analysis.

| | | | | |
|--|----|----|----|-----------|
| Post Office figures | .. | .. | .. | Rs. a p. |
| | | | | 5,000 0 0 |
| Deduct amount included in Post Office accounts (current month), but not in Treasury accounts | | | | —500 0 0 |
| | | | | 4,500 0 0 |

Add amounts included in Treasury accounts (current month) but not in Post Office accounts.

Total .. 4,500 0 0 To agree with Treasury figures.

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